

20¹⁴ Paid. 1st Jan.



Digitized by the Internet Archive
in 2014

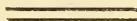
<https://archive.org/details/actsofparl1945v01cana>

Statutes
Canada

Canada. Statutes
[Statutes of Canada, 1945.]
(20th Parl., 1st sess.)

PREFIX TO STATUTES

CONTAINING LIST OF PROCLAMATIONS FROM MAY, 1945, TO JANUARY, 1946.



OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1946

INDEX TO CONTENTS OF PREFIX

Acts proclaimed in force.....	v
Proclamations, May, 1945, to January, 1946.....	v

PROCLAMATIONS OF CANADA, MAY, 1945, TO JANUARY, 1946

	DATE IN FORCE	CANADA GAZETTE
Acts proclaimed—		
Canada-United States of America Tax Convention Act, 1944—Statutes, 1944-45, proclaimed in force.....	1 May, 1945	Vol. 79, p. 2414.
Central Mortgage and Housing Corporation Act, Statutes, 1945 (2nd Sess.)—Part II and section forty-two, pro- claimed in force.....	1 Jan., 1946	Vol. 80, p. 50, Extra, Dec. 26, 1945.
Juvenile Delinquents Act, 1929, in force in—		
County of Welland, Prov. of Ontario.....	15 Sept., 1945	Vol. 79, p. 4075.
Village of Loretteville, Prov. of Quebec.....	6 Oct., 1945	Vol. 79, p. 4488.
City of Sarnia, Prov. of Ontario.....	3 Nov. 1945	Vol. 79, p. 4918.
District of Thunder Bay, Prov. of Ontario.....	17 Nov., 1945	Vol. 79, p. 5160.
Naval Service Act, 1944—Statutes, 1944-45, proclaimed in force.....	15 Oct., 1945	Vol. 79, p. 4487.
Reconstruction and Supply Act, 1945, Statutes, 1945 (2nd Session), Sections 9, 10, 11 and 12, proclaimed in force from and after 24 Dec., 1945, and Sections 1 to 8, inc., proclaimed in force 1 Jan., 1946.....	21 Dec., 1945	Vol. 79, p. 6050, Extra, Dec. 22, 1945.
War Measures Act—		
Trading with Enemy Regulations, 1939—		
Revision No. 58 of List of Specified Persons.....	10 May, 1945	Vol. 79, p. 2263, Extra, May 10, 1945.
Revision No. 59 of List of Specified Persons.....	29 May, 1945	Vol. 79, p. 2645, Extra, May 29, 1945.
Revision No. 60 of List of Specified Persons.....	17 July, 1945	Vol. 79, p. 3265, Extra, July 17, 1945.
Revision No. 61 of List of Specified Persons.....	14 Sept., 1945	Vol. 79, p. 4383, Extra, Sept. 14, 1945.
Revision No. 62 of List of Specified Persons.....	29 Nov., 1945	Vol. 79, p. 5754, Extra, Nov. 29, 1945.
Miscellaneous Proclamations—		
Administrator of Government of Canada, appointment of Hon. Thibaudeau Rinfret, Chief Justice of Canada....	11 Oct., 1945	Vol. 79, p. 4600, Extra, Oct. 11, 1945.
Birthday of His Majesty, the King, to be celebrated on June 14, 1945.....	19 Apr., 1945	Vol. 79, p. 2119, Extra, May 14, 1945.
Coins, determining dimensions of and designs for a new five-cent coin of nickel.....	2 Jan., 1946	Vol. 79, p. 3264,
Day of Prayer for Victory, May 13, 1945.....	7 May, 1945	Vol. 79, p. 2028, Extra, May 7, 1945.
Day of Prayer, Aug. 19, 1945.....	14 Aug., 1945	Vol. 79, p. 3677, Extra, Aug. 14, 1945.
Fire Prevention Week, Oct. 7-13, 1945.....	19 July, 1945	Vol. 79, p. 3413, Extra, July 26, 1945.
Thanksgiving Day, Oct. 8, 1945.....	2 Aug., 1945	Vol. 79, p. 3643.
Victory in Europe Holiday, May 8, 1945.....	7 May, 1945	Vol. 79, p. 2028, Extra, May 7, 1945.
Victory over Japan Holiday, Aug. 15, 1945.....	14 Aug., 1945	Vol. 79, p. 3704, Extra, Aug. 14, 1945.
Parliament—		
Summoned, August 23, 1945.....	10 July, 1945	Vol. 79, p. 3157.
Summoned, September 6, 1945.....	10 Aug., 1945	Vol. 79, p. 3643, Extra, Aug. 10, 1945.
Opened, September 6, 1945.....	6 Sept., 1945	Vol. 79, p. 3960.
Prorogued, December 18, 1945.....	18 Dec., 1945	Vol. 79, p. 5905.

Statutes
Canada

Canada. Statutes
" = Statutes of Canada, 1945.
ACTS (20th Parl., 1st sess.)

OF THE
PARLIAMENT
OF THE
DOMINION OF CANADA

PASSED IN THE SESSION HELD IN THE
NINTH AND TENTH YEARS OF THE REIGN
OF HIS MAJESTY

KING GEORGE VI

BEING THE
FIRST SESSION OF THE TWENTIETH PARLIAMENT

Begun and holden at Ottawa, on the Sixth day of September, 1945, and
closed by Prorogation on the Eighteenth day of December, 1945.



HIS EXCELLENCY THE RIGHT HONOURABLE
THE EARL OF ATHLONE
GOVERNOR GENERAL

PART I
PUBLIC GENERAL ACTS

OTTAWA
PRINTED BY EDMOND CLOUTIER
LAW PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
ANNO DOMINI 1946

444856.
9-4-46

9-10 GEORGE VI.

CHAP. 1.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1946.

[Assented to 12th September, 1945.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-six, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, No. 3, 1945.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole twenty-nine million, seven hundred and sixty-nine thousand dollars and eleven cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-five, to the thirty-first day of March, one thousand nine hundred and forty-six, not otherwise provided for, and being one-twelfth of the amount of each of the items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-six, as laid before the House of Commons at the present session of Parliament.

\$29,769,000.11
granted for
1945-46.

Account
to be
rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the next session of Parliament.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 2.

An Act for granting to His Majesty aid for National
Defence and Demobilization.

[Assented to 12th September, 1945.]

HIS Majesty, by and with the advice and consent of the
Senate and House of Commons of Canada, enacts as
follows:—

1. This Act may be cited as *The War Expenditure and Demobilization Appropriation Act, No. 1, 1945.* Short title.

2. From and out of the Consolidated Revenue Fund, there may be paid a sum not exceeding four hundred million dollars (\$400,000,000) subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1946, for the purpose and subject to the terms, conditions and limitations set out in the Resolution on the Orders of the Day to provide that sums not exceeding one billion, three hundred and sixty-five million dollars (\$1,365,000,000) be granted to His Majesty. \$400,000,000
granted for
1945-46.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 3.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1946.

[Assented to 12th October, 1945.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-six, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

Preamble.

1. This Act may be cited as *The Appropriation Act*, Short title. No. 4, 1945.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole twenty-nine million, seven hundred and sixty-nine thousand dollars and eleven cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-five, to the thirty-first day of March, one thousand nine hundred and forty-six, not otherwise provided for, and being one-twelfth of the amount of each of the items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-six, as laid before the House of Commons at the present session of Parliament.

\$29,769,000.11
granted for
1945-46.

Account
to be
rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the next session of Parliament.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 4.

An Act for carrying into effect the Agreement for a Food and Agriculture Organization of the United Nations between Canada and certain other Nations and Authorities.

[Assented to 12th October, 1945.]

WHEREAS the United Nations Interim Commission on Food and Agriculture was constituted in July, 1943, to prepare a plan for a permanent international organization for food and agriculture, which plan is embodied in an Agreement, set out in the Schedule to this Act, establishing the Constitution of the Food and Agriculture Organization of the United Nations to be signed and come into force as soon as twenty nations have notified their acceptance of the Constitution; Preamble.

AND WHEREAS Canada is transmitting an instrument of acceptance of the Constitution to the Interim Commission on Food and Agriculture, and it is expedient that the Governor in Council should have power to do all such things as may be proper and expedient for giving effect to the Agreement: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Food and Agriculture Organization of the United Nations Act, 1945.* Short title.

2. (1) The Constitution of the Food and Agriculture Organization is hereby approved.

(2) The Governor in Council may make such appointments, establish such offices, make such Orders in Council and do such things as appear to him to be necessary for carrying out the provisions of the Constitution set out in the Schedule to this Act. Powers of G. in C. to carry out Agreement.

(3) All expenditures incurred in carrying out the provisions of subsection two of this section shall be defrayed out of moneys provided by Parliament. Expenditures.

(4) Any Order in Council made under this Act shall be forthwith published in the *Canada Gazette* and laid before Parliament as soon as may be after it is made.

Annual
report.

3. The Secretary of State for External Affairs shall prepare and lay before Parliament a report of operations under this Act as soon as practicable after the close of each fiscal year, but in any event within thirty days after the end of each fiscal year, or, if Parliament be not then sitting, within thirty days after the commencement of the next ensuing session thereof.

SCHEDULE
CONSTITUTION
of the
FOOD AND AGRICULTURE ORGANIZATION OF THE
UNITED NATIONS

PREAMBLE—

The Nations accepting this Constitution, being determined to promote the common welfare by furthering separate and collective action on their part for the purposes of:

raising levels of nutrition and standards of living of the peoples under their respective jurisdictions,
securing improvements in the efficiency of the production and distribution of all food and agricultural products,
bettering the condition of rural populations,
and thus contributing toward an expanding world economy,
hereby establish the Food and Agriculture Organization of the United Nations, hereinafter referred to as the "Organization", through which the Members will report to one another on the measures taken and the progress achieved in the fields of action set forth above.

ARTICLE I (FUNCTIONS OF THE ORGANIZATION)

1. The Organization shall collect, analyze, interpret, and disseminate information relating to nutrition, food and agriculture.

2. The Organization shall promote and, where appropriate, shall recommend national and international action with respect to:

(a) scientific, technological, social, and economic research relating to nutrition, food and agriculture;

(b) the improvement of education and administration relating to nutrition, food and agriculture, and the spread of public knowledge of nutritional and agricultural science and practice;

(c) the conservation of natural resources and the adoption of improved methods of agriculture production;

(d) the improvement of the processing, marketing, and distribution of food and agricultural products;

(e) the adoption of policies for the provision of adequate agricultural credit, national and international;

(f) the adoption of international policies with respect to agricultural commodity arrangements.

3. It shall also be the function of the Organization:

(a) to furnish such technical assistance as governments may request;

(b) to organize, in cooperation with the governments concerned, such missions as may be needed to assist them to fulfill the obligations arising from their acceptance of the recommendations of the United Nations Conference on Food and Agriculture; and;

(c) generally to take all necessary and appropriate action to implement the purposes of the Organization as set forth in the Preamble.

ARTICLE II (MEMBERSHIP)

1. The original Members of the Organization shall be such of the nations specified in Annex I as accept this Constitution in accordance with the provisions of Article XXI.

2. Additional Members may be admitted to the Organization by a vote concurred in by a two-thirds majority of all the members of the Conference and upon acceptance of this Constitution as in force at the time of admission.

ARTICLE III (THE CONFERENCE)

1. There shall be a Conference of the Organization in which each Member nation shall be represented by one member.

2. Each Member nation may appoint an alternate, associates, and advisers to its member of the Conference. The Conference may make rules concerning the participation of alternates, associates, and advisers in its proceedings, but any such participation shall be without the right to vote except in the case of an alternate or associate participating in the place of a member.

3. No member of the Conference may represent more than one Member nation.

4. Each Member nation shall have only one vote.

5. The Conference may invite any public international organization which has responsibilities related to those of the Organization to appoint a representative who shall participate in its meetings on the conditions prescribed by the Conference. No such representative shall have the right to vote.

6. The Conference shall meet at least once in every year.

7. The Conference shall elect its own officers, regulate its own procedure, and make rules governing the convocation of sessions and the determination of agenda.

8. Except as otherwise expressly provided in this Constitution or by rules made by the Conference, all matters shall be decided by the Conference by a simple majority of the votes cast.

ARTICLE IV (FUNCTIONS OF THE CONFERENCE)

1. The Conference shall determine the policy and approve the budget of the Organization and shall exercise the other powers conferred upon it by this Constitution.

2. The Conference may by a two-thirds majority of the votes cast make recommendations concerning questions relating to food and agriculture to be submitted to Member nations for consideration with a view to implementation by national action.

3. The Conference may by a two-thirds majority of the votes cast submit conventions concerning questions relating to food and agriculture to Member nations for consideration with a view to their acceptance by the appropriate constitutional procedure.

4. The Conference shall make rules laying down the procedure to be followed to secure:

(a) proper consultation with governments and adequate technical preparation prior to consideration by the Conference of proposed recommendations and conventions; and

(b) proper consultation with governments in regard to relations between the Organization and national institutions or private persons.

5. The Conference may make recommendations to any public international organization regarding any matter pertaining to the purpose of the Organization.

6. The Conference may by a two-thirds majority of the votes cast agree to discharge any other functions consistent with the purposes of the Organization which may be assigned to it by governments or provided for by any arrangement between the Organization and any other public international organization.

ARTICLE V (THE EXECUTIVE COMMITTEE)

1. The Conference shall appoint an Executive Committee consisting of not less than nine or more than fifteen members or alternate or associate members of the Conference or their advisers who are qualified by administrative experience or other special qualifications to contribute to the attainment of the purpose of the Organization. There shall be not more than one member from any Member nation. The tenure and other conditions of office of the members of the Executive Committee shall be subject to rules to be made by the Conference.

2. Subject to the provisions of paragraph 1 of this Article, the Conference shall have regard in appointing the Executive Committee to the desirability that its membership should reflect as varied as possible an experience of different types of economy in relation to food and agriculture.

3. The Conference may delegate to the Executive Committee such powers as it may determine, with the exception of the powers set forth in paragraph 2 of Article II, Article IV, paragraph 1 of Article VII, Article XIII, and Article XX of this Constitution.

4. The members of the Executive Committee shall exercise the powers delegated to them by the Conference on behalf of the whole Conference and not as representatives of their respective governments.

5. The Executive Committee shall appoint its own officers and, subject to any decisions of the Conference, shall regulate its own procedure.

ARTICLE VI (OTHER COMMITTEES AND CONFERENCES)

1. The Conference may establish technical and regional standing committees and may appoint committees to study and report on any matter pertaining to the purpose of the Organization.

2. The Conference may convene general, technical, regional, or other special conferences and may provide for the representation at such conferences, in such manner as it may determine, of national and international bodies concerned with nutrition, food and agriculture.

ARTICLE VII (THE DIRECTOR-GENERAL)

1. There shall be a Director-General of the Organization who shall be appointed by the Conference by such procedure and on such terms as it may determine.

2. Subject to the general supervision of the Conference and its Executive Committee, the Director-General shall have full power and authority to direct the work of the Organization.

3. The Director-General or a representative designated by him shall participate, without the right to vote, in all meetings of the Conference and of its Executive Committee and shall formulate for consideration by the Conference and the Executive Committee proposals for appropriate action in regard to matters coming before them.

ARTICLE VIII (STAFF)

1. The staff of the Organization shall be appointed by the Director-General in accordance with such procedure as may be determined by rules made by the Conference.

2. The staff of the Organization shall be responsible to the Director-General. Their responsibilities shall be exclusively international in character and they shall not seek or receive instructions in regard to the discharge thereof from any authority external to the Organization. The Member nations undertake fully to respect the international character of the responsibilities of the staff and not to seek to influence any of their nationals in the discharge of such responsibilities.

3. In appointing the staff the Director-General shall, subject to the paramount importance of securing the highest standards of efficiency and of technical competence, pay due regard to the importance of selecting personnel recruited on as wide a geographical basis as is possible.

4. Each Member nation undertakes, in so far as it may be possible under its constitutional procedure, to accord to the Director-General and senior staff diplomatic privileges and immunities and to accord to other members of the staff all facilities and immunities accorded to non-diplomatic personnel attached to diplomatic missions, or alternatively to accord to such other members of the staff the immunities and facilities which may hereafter be accorded to equivalent members of the staffs of other public international organizations.

ARTICLE IX (SEAT)

The seat of the Organization shall be determined by the Conference.

ARTICLE X (REGIONAL AND LIAISON OFFICES)

1. There shall be such regional offices as the Director-General with the approval of the Conference may decide.

2. The Director-General may appoint officials for liaison with particular countries or areas subject to the agreement of the Government concerned.

ARTICLE XI (REPORTS BY MEMBERS)

1. Each Member nation shall communicate periodically to the Organization reports on the progress made toward achieving the purpose of the Organization set forth in the Preamble and on the action taken on the basis of recommendations made and conventions submitted by the Conference.

2. These reports shall be made at such times and in such form and shall contain such particulars as the Conference may request.

3. The Director-General shall submit these reports, together with analyses thereof, to the Conference and shall publish such reports and analyses as may be approved for publication by the Conference together with any reports relating thereto adopted by the Conference.

4. The Director-General may request any Member nation to submit information relating to the purpose of the Organization.

5. Each Member nation shall, on request, communicate to the Organization, on publication, all laws and regulations and official reports and statistics concerning nutrition, food and agriculture.

ARTICLE XII (CO-OPERATION WITH OTHER ORGANIZATIONS)

1. In order to provide for close co-operation between the Organization and other public international organizations with related responsibilities, the Conference may, subject to the provisions of Article XIII, enter into agreements with the competent authorities of such organizations defining the distribution of responsibilities and methods of co-operation.

2. The Director-General may, subject to any decisions of the Conference, enter into agreements with other public international organizations for the maintenance of common services, for common arrangements in regard to recruitment, training, conditions of service, and other related matters, and for interchanges of staff.

ARTICLE XIII (RELATION TO ANY GENERAL WORLD ORGANIZATION)

1. The Organization shall, in accordance with the procedure provided for in the following paragraph, constitute a part of any general international organization to which may be entrusted the co-ordination of the activities of international organizations with specialized responsibilities.

2. Arrangements for defining the relations between the Organization and any such general organization shall be subject to the approval of the Conference. Notwithstanding the provisions of Article XX,

such arrangements may, if approved by the Conference by a two-thirds majority of the votes cast, involve modification of the provisions of this Constitution: Provided that no such arrangements shall modify the purposes and limitations of the Organization as set forth in this Constitution.

ARTICLE XIV (SUPERVISION OF OTHER ORGANIZATIONS)

The Conference may approve arrangements placing other public international organizations dealing with questions relating to food and agriculture under the general authority of the Organization on such terms as may be agreed with the competent authorities of the organization concerned.

ARTICLE XV (LEGAL STATUS)

1. The Organization shall have the capacity of a legal person to perform any legal act appropriate to its purpose which is not beyond the powers granted to it by this Constitution.

2. Each Member nation undertakes, in so far as it may be possible under its constitutional procedure, to accord to the Organization all the immunities and facilities which it accords to diplomatic missions, including inviolability of premises and archives, immunity from suit, and exemptions from taxation.

3. The Conference shall make provision for the determination by an administrative tribunal of disputes relating to the conditions and terms of appointment of members of the staff.

ARTICLE XVI (FISH AND FOREST PRODUCTS)

In this Constitution the term "agriculture" and its derivatives include fisheries, marine products, forestry, and primary forestry products.

ARTICLE XVII (INTERPRETATION OF CONSTITUTION)

Any question or dispute concerning the interpretation of this Constitution or any international convention adopted thereunder shall be referred for determination to an appropriate international court or arbitral tribunal in the manner prescribed by rules to be adopted by the Conference.

ARTICLE XVIII (EXPENSES)

1. Subject to the provisions of Article XXV, the Director-General shall submit to the Conference an annual budget covering the anticipated expenses of the Organization. Upon approval of a budget the total amount approved shall be allocated among the Member nations in proportions determined, from time to time, by the Conference. Each Member nation undertakes, subject to the requirements of its constitutional procedure, to contribute to the Organization promptly its share of the expenses so determined.

2. Each Member nation shall, upon its acceptance of this Constitution, pay as its first contribution its proportion of the annual budget for the current financial year.

3. The financial year of the Organization shall be July 1 to June 30 unless the Conference should otherwise determine.

ARTICLE XIX (WITHDRAWAL)

Any Member nation may give notice of withdrawal from the Organization at any time after the expiration of four years from the date of its acceptance of this Constitution. Such notice shall take effect one year after the date of its communication to the Director-General of the Organization subject to the Member nation's having at that time paid its annual contribution for each year of its membership including the financial year following the date of such notice.

ARTICLE XX (AMENDMENT OF CONSTITUTION)

1. Amendments to this Constitution involving new obligations for Member nations shall require the approval of the Conference by a vote concurred in by a two-thirds majority of all the members of the Conference and shall take effect on acceptance by two-thirds of the Member nations for each Member nation accepting the amendment and thereafter for each remaining Member nation on acceptance by it.

2. Other amendments shall take effect on adoption by the Conference by a vote concurred in by a two-thirds majority of all the members of the Conference.

ARTICLE XXI (ENTRY INTO FORCE OF CONSTITUTION)

1. This Constitution shall be open to acceptance by the nations specified in Annex I.

2. The instruments of acceptance shall be transmitted by each government to the United Nations Interim Commission on Food and Agriculture, which shall notify their receipt to the governments of the nations specified in Annex I. Acceptance may be notified to the Interim Commission through a diplomatic representative, in which case the instrument of acceptance must be transmitted to the Commission as soon as possible thereafter.

3. Upon the receipt by the Interim Commission of twenty notifications of acceptance the Interim Commission shall arrange for this Constitution to be signed in a single copy by the diplomatic representatives, duly authorized thereto, of the nations who shall have notified their acceptance, and upon being so signed on behalf of not less than twenty of the nations specified in Annex I this Constitution shall come into force immediately.

4. Acceptances the notification of which is received after the entry into force of this Constitution shall become effective upon receipt by the Interim Commission or the Organization.

ARTICLE XXII (FIRST SESSION OF THE CONFERENCE)

The United Nations Interim Commission on Food and Agriculture shall convene the first session of the Conference to meet at a suitable date after the entry into force of this Constitution.

ARTICLE XXIII (LANGUAGES)

Pending the adoption by the Conference of any rules regarding languages, the business of the Conference shall be transacted in English.

ARTICLE XXIV (TEMPORARY SEAT)

The temporary seat of the Organization shall be at Washington unless the Conference should otherwise determine.

ARTICLE XXV (FIRST FINANCIAL YEAR)

The following exceptional arrangements shall apply in respect of the financial year in which this Constitution comes into force:

(a) the budget shall be the provisional budget set forth in Annex II to this Constitution; and

(b) the amounts to be contributed by the Member nations shall be in the proportions set forth in Annex II to this Constitution: Provided that each Member nation may deduct therefrom the amount already contributed by it toward the expenses of the Interim Commission.

ARTICLE XXVI (DISSOLUTION OF THE INTERIM COMMISSION)

On the opening of the first session of the Conference, the United Nations Interim Commission on Food and Agriculture shall be deemed to be dissolved and its records and other property shall become the property of the Organization.

ANNEX I

NATIONS ELIGIBLE FOR ORIGINAL MEMBERSHIP

AUSTRALIA	INDIA
BELGIUM	IRAN
BOLIVIA	IRAQ
BRAZIL	LIBERIA
CANADA	LUXEMBOURG
CHILE	MEXICO
CHINA	NETHERLANDS
COLOMBIA	NEW ZEALAND
COSTA RICA	NICARAGUA
CUBA	NORWAY
CZECHOSLOVAKIA	PANAMA
DENMARK	PARAGUAY
DOMINICAN REPUBLIC	PERU
ECUADOR	PHILIPPINE COMMONWEALTH
EGYPT	POLAND
EL SALVADOR	UNION OF SOUTH AFRICA
ETHIOPIA	UNION OF SOVIET SOCIALIST REPUBLICS
FRANCE	UNITED KINGDOM
GREECE	UNITED STATES OF AMERICA
GUATEMALA	URUGUAY
HAITI	VENEZUELA
HONDURAS	YUGOSLAVIA
ICELAND	

ANNEX II

BUDGET FOR THE FIRST FINANCIAL YEAR

The provisional budget for the first financial year shall be a sum of 2,500,000 U.S. dollars, the unspent balance of which shall constitute the nucleus of a capital fund.

This sum shall be contributed by the Member nations in the following proportions:

	<i>Per cent</i>		<i>Per cent</i>
Australia.....	3.33	India.....	4.25
Belgium.....	1.28	Iran.....	.71
Bolivia.....	.29	Iraq.....	.44
Brazil.....	3.46	Liberia.....	.05
Canada.....	5.06	Luxembourg.....	.05
Chile.....	1.15	Mexico.....	1.87
China.....	6.50	Netherlands.....	1.38
Colombia.....	.71	New Zealand.....	1.15
Costa Rica.....	.05	Nicaragua.....	.05
Cuba.....	.71	Norway.....	.62
Czechoslovakia.....	1.40	Panama.....	.05
Denmark.....	.62	Paraguay.....	.05
Dominican Republic.....	.05	Peru.....	.71
Ecuador.....	.05	Philippines.....	.25
Egypt.....	1.73	Poland.....	1.19
El Salvador.....	.05	Union of South Africa.....	2.31
Ethiopia.....	.29	U.S.S.R.....	8.00
France.....	5.69	United Kingdom.....	15.00
Greece.....	.38	U.S.A.....	25.00
Guatemala.....	.05	Uruguay.....	.58
Haiti.....	.05	Venezuela.....	.58
Honduras.....	.05	Yugoslavia.....	.71
Iceland.....	.05	Provision for new Members	2.00
		Total.....	100.00

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 5.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1946.

[Assented to 14th November, 1945.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency Preamble.
the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-six, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

1. This Act may be cited as *The Appropriation Act*, Short title.
No. 5, 1945.

2. From and out of the Consolidated Revenue Fund \$29,769,000.11 granted for 1945-46.
there may be paid and applied a sum not exceeding in the whole twenty-nine million, seven hundred and sixty-nine thousand dollars and eleven cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-five, to the thirty-first day of March, one thousand nine hundred and forty-six, not otherwise provided for, and being one-twelfth of the amount of each of the items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-six, as laid before the House of Commons at the present session of Parliament.

Account
to be
rendered
in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the next session of Parliament.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 6.

An Act respecting the appointment of Auditors for National Railways.

[Assented to 14th November, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Notwithstanding the provisions of section thirteen of *The Canadian National-Canadian Pacific Act, 1933*, chapter thirty-three of the statutes of 1932-33, as enacted by section three of chapter twenty-five of the statutes of 1936, respecting the appointment of auditors by joint resolution of the Senate and House of Commons, George A. Touche and Company, of the cities of Toronto and Montreal, chartered accountants, are appointed as independent auditors for the year 1945, to make a continuous audit, under the provisions of the said section, of the accounts of National Railways as defined in the said Act.

1932-33, c. 33;
1934, c. 3;
1935, c. 1;
1936, c. 21;
1937, c. 3;
1938, c. 3;
1939, c. 2;
1940, c. 4;
1940-41, c. 5;
1942-43, c. 12;
1943-44, c. 18;
1944-45, c. 8.

Appointment
of auditors.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 7.

An Act to amend The Department of National Health and Welfare Act.

[Assented to 14th November, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section twelve of *The Department of National Health and Welfare Act*, chapter twenty-two of the statutes of 1944-45, is repealed and the following substituted therefor:

“12. Wherever the Department of Pensions and National Health or the Department of Health, the Minister of Pensions and National Health or the Minister of Health, the Deputy Minister of Pensions and National Health or the Deputy Minister of Health is mentioned in any Act of the Parliament of Canada or in any order or regulation made thereunder, except the acts, orders and regulations mentioned in section eight of *The Department of Veterans Affairs Act*, there shall in each and every such case be substituted the Department of National Health and Welfare, the Minister of National Health and Welfare and the Deputy Minister, or Deputy Ministers, of National Health and Welfare respectively.”

Substitution of Department, Minister and Deputy Minister in certain other Acts.

1944-45, c. 19.

2. This Act shall be deemed to have come into force and effect as of the twenty-first day of October, 1944.

Retroactive coming into force.

9-10 GEORGE VI

CHAP. 8.

An Act to amend The Canadian National Railways
Capital Revision Act, 1937.

[Assented to 14th November, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section twelve of *The Canadian National Railways Capital Revision Act, 1937*, chapter twenty-two of the statutes of 1937, is repealed and the following substituted therefor:—

“12. There shall be a Corporation to be known as ‘The Canadian National Railways Securities Trust,’ hereinafter in this Act referred to as the ‘Securities Trust,’ consisting of five trustees who shall be the persons who, respectively, hold the offices from time to time of Deputy Minister of Finance, Deputy Minister of Transport and Deputy Minister of Justice and such two officers of the National Railways as may be named from time to time by resolution of the Board of Directors of the National Railways. The trustees shall serve without remuneration.”

Corporation
Securities
Trust.
Constitution.

No trustee
remuneration.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 9.

An Act to amend the Aeronautics Act

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: R.S., c. 3;
1944-45, c. 28.

1. Paragraph (d) of section six of the *Aeronautics Act*, chapter three of the Revised Statutes of Canada, 1927, as enacted by section six of chapter twenty-eight of the statutes of 1944-45, is repealed and the following substituted therefor:

“(d) ‘commercial air service’ means any use of aircraft in or over Canada for hire or reward;” “commercial
air service.”

2. Section seven of the said Act, as enacted by section six of chapter twenty-eight of the statutes of 1944-45, is amended by adding thereto the following subsections:

“(8) Two members of the Board shall form a quorum. Quorum.

“(9) No vacancy on the Board shall impair the authority of the remaining members to act.” Vacancies.

3. The said Act is further amended by adding thereto, immediately after section seven thereof, the following sections:

“7A. (1) The Board shall have full jurisdiction to inquire into, hear and determine any application by or on behalf of any interested party Jurisdiction.

(a) complaining that any air carrier has failed to do any act, matter or thing required to be done by this Act or by any regulation, order or direction made thereunder by the Board, or that any air carrier has done or is doing any act, matter or thing contrary to or in violation of this Part, or any such regulation, order or direction; or

(b) requesting the Board to make any order or give any direction, leave, sanction or approval which by law it is authorized to make or give, or with respect to

any matter, act or thing which by this Part or any such regulation, order or direction is prohibited, sanctioned or required to be done.

Mandatory orders.

(2) The Board may order and require any air carrier to do, forthwith or within or at any specified time and in any manner prescribed by the Board so far as is not inconsistent with this Act, any act, matter or thing which such air carrier is or may be required to do under this Part or any regulation, order or direction made thereunder by the Board and may forbid the doing or continuing of any act, matter or thing which is contrary to this Part or any such regulation, order or direction and shall, for the purposes of this section, have full jurisdiction to hear and determine all matters, whether of law or fact.

Powers of a court.

(3) The Board shall, as regards the attendance, swearing and examination of witnesses, the production and inspection of documents, the enforcement of its orders, the entry of and inspection of property and other matters necessary or proper for the due exercise of its jurisdiction, have all such powers, rights and privileges as are vested in a superior court of record.

Enforcement of Board orders.

(4) Any decision or order made by the Board may, for the purpose of enforcement thereof, be made a rule, order or decree of the Exchequer Court or of any superior court of any province of Canada and shall be enforced in like manner as any rule, order or decree of such court.

Practice and procedure.
R.S., c. 170.

(5) To make a decision or order of the Board a rule, order or decree of any such court, the practice and procedure authorized by section forty-nine of the *Railway Act* may be followed with such variations as circumstances may require.

Witnesses and evidence.

“7B. (1) The Board may order that any person resident or present in Canada may be examined upon oath before, or make production of books, papers, documents or articles to the Board, or any member of the Board, or before or to any officer of the Board, or before or to any other person named for the purpose by the order of the Board, and may make such orders as seem proper for securing the attendance of such witness and his examination, and the production by him of books, papers, documents, or articles, and the use of the evidence so obtained, and otherwise exercise, for the enforcement of such orders or punishment for disobedience thereof, all powers that are exercised by any superior court in Canada for the enforcement of subpoenas to witnesses or punishment of disobedience thereof: Provided that no person shall be compellable, against his will, to attend for such examination or production at any place outside the province in which

Proviso.

he is served with the order of the Board for the purpose, and that every person attending pursuant to subpoena shall, in the discretion of the Minister or the Board, be entitled to receive fees and allowances as if summoned to appear before the Exchequer Court.

(2) The Board may issue commissions to take evidence in a foreign country, and make all proper orders for the purpose, and for the return and use of the evidence so obtained.” Commissions to take evidence in foreign countries.

4. Section eleven of the said Act, as enacted by section six of chapter twenty-eight of the statutes of 1944-45, is amended by adding thereto the following paragraphs:

“(cc) establishing classifications or groups of air carriers; Regulations.
 “(dd) excluding from the operation of the whole or any part of this Part or any regulation, order or direction made or issued pursuant thereto, any air carrier or class or group of air carriers.”

5. Paragraph (k) of the said section eleven of the said Act is repealed and the following substituted therefor:

“(k) prescribing penalties, enforceable on summary conviction, for— Penalties.

(i) contravention of or failure to comply with this Part or any such regulations or any direction or order made by the Board pursuant to this Act or such regulations, or

(ii) making any false statement or furnishing false information to or for the use or information of the Board, or

(iii) making any false statement or furnishing false information when required to make a statement or furnish information pursuant to any regulation, direction or order of the Board;

such penalties not to exceed a fine of five thousand dollars or imprisonment for six months, or both such fine and such imprisonment.”

6. The said Act is further amended by adding thereto, immediately after section eleven thereof, the following section:

“11A. Notwithstanding any previous contract or commitment or any other general or special Act or provision, no air carrier shall issue free or reduced rate transportation except with the approval in writing of the Board and under such terms, conditions and forms as the Board may direct.” Free and reduced rate transportation.

7. Section twelve of the said Act, as enacted by section six of chapter twenty-eight of the statutes of 1944-45, is amended by adding thereto, immediately after subsection three thereof, the following subsection:

Exception.

"(3A) The Board may, from time to time, exempt from the operation of the whole or any part of subsection three of this section, any air carrier or commercial air service or any class or group thereof, except a scheduled commercial air service or the operator thereof, either generally or for a limited period or in respect of a limited area, if in the opinion of the Board such exemption is in the public interest."

Operating
certificate
necessary.

8. Subsection four of section twelve of the said Act is repealed and the following substituted therefor:

"(4) Notwithstanding the issue of any such licence, no air carrier shall operate any commercial air service unless and until an operating certificate has been issued by the Minister to such air carrier certifying that the holder is adequately equipped and able to conduct a safe operation as an air carrier over the prescribed route or in the prescribed area."

Suspension,
cancellation
or amend-
ment.

9. Subsections seven and eight of section twelve of the said Act are repealed and the following substituted therefor:

"(7) The Board may issue a licence which differs from the licence applied for and may suspend, cancel or amend any licence or any part thereof where, in the opinion of the Board, public convenience and necessity so requires.

Appeals to
the Minister.

"(8) Where the Board suspends, cancels or amends a licence or any part thereof, refuses to issue a licence applied for, or attaches conditions to which the applicant objects, an appeal may be made to the Minister."

Operating
without a
licence.

Offence.

Penalty.

10. Section fifteen of the said Act, as enacted by section six of chapter twenty-eight of the statutes of 1944-45, is repealed and the following substituted therefor:

"15. Every person who operates a commercial air service without a valid licence issued under section twelve of this Act shall be guilty of an offence and shall be liable upon summary conviction to a fine not to exceed five thousand dollars or imprisonment for a term not to exceed six months or to both such fine and such imprisonment."

Powers
subject to
international
agreement.

11. Section seventeen of the said Act, as enacted by section six of chapter twenty-eight of the statutes of 1944-45, is repealed and the following substituted therefor:

"17. The powers conferred by this Part on the Board shall be exercised subject to any international agreement or convention relating to civil aviation to which Canada is a party."

9-10 GEORGE VI.

CHAP. 10.

An Act to amend The Alberta Natural Resources Act.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of 1930, c. 3;
1931, c. 15;
1938, c. 36.
the Senate and House of Commons of Canada, enacts
as follows:

1. This Act may be cited as *The Alberta Natural Resources* Short title.
Transfer (Amendment) Act, 1945.

2. The Agreements set out in Schedules One and Two Agreements confirmed.
to this Act are confirmed and shall have the force of law
and take effect according to the respective terms thereof.

3. Notwithstanding the provisions of any other law or Final licences.
Act of the Parliament of Canada the Minister of Mines and
Resources shall have authority to issue the final licences
referred to in the Agreement set out in Schedule One to
this Act and in the interim water power agreements and
licences now in force.

SCHEDULE I

MEMORANDUM OF AGREEMENT made this 25th day of September
A.D. 1945

BETWEEN

THE GOVERNMENT OF THE DOMINION OF CANADA,
represented herein by the Honourable James Allison Glen, Minister
of Mines and Resources

OF THE FIRST PART:

AND

THE GOVERNMENT OF THE PROVINCE OF ALBERTA
represented herein by the Honourable Duncan Bruce MacMillan,
Minister of Agriculture and in charge of Water Resources

OF THE SECOND PART:

WHEREAS in giving effect to the provisions of the Agreement entered into between the Government of the Dominion of Canada and the Government of the Province of Alberta on the 14th day of December, A.D. 1929, and the Supplementary Agreement entered into between them on the 5th day of March, A.D. 1938 (together hereinafter referred to as the Natural Resources Transfer Agreement), differences have arisen between the parties hereto in connection with certain water powers on the Bow River lying within or adjacent to the Stony Indian Reserve developed by the Calgary Power Company Limited and its predecessor in interest prior to the 1st day of October, A.D. 1930;

AND WHEREAS differences have also arisen between the parties hereto as to whether the Dominion or the Province is entitled to the benefits and subject to the obligations of the Licensor under the Licences and Water Power Agreements heretofore granted in respect of the said water powers;

AND WHEREAS it is desirable that these differences should be resolved so as to carry out the true intent and purpose of the Natural Resources Transfer Agreement;

AND WHEREAS by Paragraph 24 of the Natural Resources Transfer Agreement it was agreed that the provisions of the said Agreement might be varied by agreement confirmed by concurrent statutes of the Parliament of Canada and the Legislature of the Province.

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT:

1. With respect to the water power at Horseshoe Falls,—
 - (a) The interest of the Crown in the bed and banks of the Bow River and in all waters and water power rights appurtenant thereto within the limits of the tract of land described in Schedule "A" hereto shall continue as and from October 1, 1930, to be vested in the Crown in the right of Canada. All rights and obligations of

the Crown under the Letters Patent dated April 23, 1909, granted to Calgary Power and Transmission Company, Limited, and under the Water Power Agreement dated October 14, 1909, between the Minister of the Interior and Calgary Power and Transmission Company, Limited, and the Regulations applicable thereto shall continue to be exercisable by and binding upon the Crown in the right of Canada. The Dominion Minister shall issue the Horse-shoe Falls Licence for the second term of twenty-one years from October 14, 1935, provided for in the said Water Power Agreement and shall issue any renewals of the licence subject to and as provided in the said Water Power Agreement and Regulations but in such renewals of the licence no change shall be made in the rental or any other condition of the licence except by agreement between the Dominion and Provincial Ministers. If the said Ministers fail to agree on a readjusted rental for a renewal period, the same shall be fixed by arbitration, one arbitrator to be appointed by the Governor in Council, the second by the Lieutenant Governor in Council and the third by the two so appointed, or in case they fail to agree by the Chief Justice of Canada, and except as herein provided, the provisions of the Arbitration Act of the province of Alberta shall so far as applicable govern such arbitration but without prejudice to the Licensee's right to arbitration as in the said Regulations provided. Any voluntary transfer of the Horse-shoe Falls Licence to the Province or to any authority of the Province whereby the Assignee or Transferee has undertaken to assume all the obligations of the Licensee thereunder and any transfer, charge or encumbrance thereof by way of mortgage or trust deed which is approved by the Board of Public Utility Commissioners or by any other authority, board or commission designated by the Provincial Minister shall be effective subject to the Dominion Minister being notified ninety days prior to the transfer.

(b) The annual sum of \$1,500 payable under the said Letters patent dated April 23rd, 1909, together with all sums of money payable under the terms of any water power agreement or licence covering the said water power, shall continue to be payable to Canada for the benefit of the Indians of the Stony Band.

2. With respect to the water power at Kananaskis Falls,—

(a) The interest of the Crown in the bed and banks of the Bow and Kananaskis rivers and in all waters and water power rights appurtenant thereto within the limits described in Schedule "B" hereto, shall continue as and from October 1, 1930, to be vested in the Crown in the right of Canada. All rights and obligations of the Crown under the Water Power Agreement dated October 14, 1912, between the Minister of the Interior and Calgary Power Company, Limited, (excepting those contained in the provisions of Paragraph 27 thereof relative to the leasing of former Park lands which have passed to the Province) and the Regulations applicable thereto shall continue to be exercisable by and binding upon the Crown in the right of Canada. The Dominion Minister

shall issue the Kananaskis Falls licence for the second term of twenty-one years from October 14, 1936, provided for in the said Water Power Agreement and shall issue any renewals of the licence subject to and as provided in the said Water Power Agreement and Regulations but in such renewals of the licence no change shall be made in the rental or any other condition of the licence except by agreement between the Dominion and Provincial Ministers. If the said Ministers fail to agree on a readjusted rental for a renewal period, the same shall be fixed by arbitration, one arbitrator to be appointed by the Governor in Council, the second by the Lieutenant Governor in Council and the third by the two so appointed, or in case they fail to agree by the Chief Justice of Canada, and except as herein provided, the provisions of the Arbitration Act of the Province of Alberta shall so far as applicable govern such arbitration but without prejudice to the Licensee's right to arbitration as in the said Regulations provided. Any voluntary transfer of the Kananaskis Falls Licence to the Province or to any authority of the Province whereby the Assignee or Transferee has undertaken to assume all the obligations of the Licensee thereunder and any transfer, charge or encumbrance thereof by way of mortgage or trust deed which is approved by the Board of Public Utility Commissioners or by any other authority, board or commission designated by the Provincial Minister shall be effective subject to the Dominion Minister being notified ninety days prior to the transfer.

- (b) As the administrative authority since October 1, 1930, for the former Park lands lying outside the Stony Indian Reserve, the Province will carry out the provisions of Paragraph 27 of the said Water Power Agreement dated October 14, 1912. In the event of Canada acquiring the Kananaskis Falls Power development pursuant to the terms of the said Licence and Regulations, the Province will renew the lease referred to in the said Paragraph 27 to Canada or its nominee on terms to be agreed upon between Canada and the Province, or in default of agreement to be settled by a judge of the Supreme Court of Alberta nominated by the Chief Justice of Alberta.
- (c) All sums payable under the terms of the Agreement dated May 20, 1914, between the Calgary Power Company, Limited, and certain Indians of the Stony Band for land and water power rights at Kananaskis Falls, shall continue to be payable to Canada for the benefit of the Indians.
- (d) As and from October 1, 1930, all sums which have been paid or are payable under the terms of the said Water Power Agreement of October 14, 1912, other than Paragraph 27 thereof, shall be divided between Canada for Indian Interests and the Province, and shall be paid to Canada and the Province respectively in proportion to the developed head within and without the Stony Indian Reserve namely, in the proportion of 45/72 to Canada and 27/72 to the Province.

- (e) All sums which have been paid or are payable to Canada by the Licensee under the terms of any Water Power Licence granted by Canada pursuant to the said Agreement of October 14, 1912, including as such the annual sum of \$1,500 payable to the Superintendent General of Indian Affairs under the said Agreement of May 20th, 1914, or any Patent or other grant of land confirming or replacing the said Agreement, shall be divided between Canada for Indian Interests and the Province, and shall be paid to Canada and the Province respectively in proportion to the developed head within and without the Stony Indian Reserve namely, in the proportion of 45/72 to Canada and 27/72 to the Province provided that Canada's share of such division shall never be less than \$1,500 per annum.
- (f) All sums which become payable under the terms of the lease to be granted by the Province for the former Park land lying outside the said Reserve in pursuance of the terms of the said Agreement of October 14, 1912, shall belong to and be payable to the Province.
- (g) In the event of Canada acquiring the Kananaskis Falls Power Development pursuant to the terms of the said Licence and Regulations, Canada shall thereafter during the operation of the plant at the Kananaskis Falls site pay to the Province an annual sum in respect of water rentals equal to the amount payable to the Province for water rentals in the year preceding such acquisition.

3. With respect to the water power at the Ghost site,—

- (a) The Dominion Minister shall issue the Final Licence provided for in the Interim Licence granted by the Minister of the Interior of Canada on the 17th day of January, 1929, subject to and in accordance with the Water Power Regulations established under The Dominion Water Power Act by Order in Council dated October 31, 1921, published in the *Canada Gazette* of November 12, 1921, and as amended as to Sections 48 (13) and 83A by Order in Council of September 10, 1928, published in the *Canada Gazette* of September 15, 1928. The said Final Licence shall provide that as from the 1st day of January, 1930, the date upon which the Licensee completed the initial development and became entitled to a Final Licence, all transmission lines and distribution systems then or thereafter forming part of the Licensee's interconnected electrical power system within the limits of the Province of Alberta shall form part of the undertaking established under the said Final Licence in accordance with Section 44(e) of the said Regulations and the fixation of cost of the Ghost Power Development shall include all costs of such undertaking to and including 31st December, 1944. The said Final Licence shall also provide that for the purposes of Section 49 of the said Regulations the said undertaking shall also include as from 1st January, 1930, the Horseshoe Falls Power Development, the Kananaskis Falls Power Development and all other power and storage developments of the Licensee within the limits of the Province of Alberta constituting for the time being with the Ghost undertaking one interconnected power system of the

Licensee. The Dominion Minister, or his Deputy, may do and perform all such acts and things for the issuing of the said Final Licence as are provided herein and in the said Regulations. The Dominion Minister shall also fix the "actual cost" as defined in and in the manner provided in the Water Power Regulations established under the Dominion Water Power Act by Order in Council dated October 31, 1921, of the Horseshoe Falls and Kananaskis Falls Power Developments as at 31st December, 1944.

- (b) The interest of the Crown in the bed and banks of the Bow River at the Ghost site from the eastern boundary of the Stony Indian Reserve to the upstream limit of floodage as shown upon Record Plan numbered 2884 on file in the Office of the Controller of Water Power at Ottawa, and in all waters and water power rights appurtenant thereto shall be deemed to belong and to have belonged to the Province as and from October 1, 1930, subject to the Final Licence for the use of all the waters of the Bow River at the said site to be issued as provided in Paragraph 3 (a) hereof and the provisions of Paragraphs 1, 2 and 3 of the Natural Resources Transfer Agreement of December 14, 1929, shall apply to the said Final Licence when issued with the same effect as if the said Licence had been issued prior to October 1, 1930, and as if all the rights and obligations of the Crown thereunder and under the Regulations had been transferred to and assumed by the Province by the Natural Resources Transfer Agreement. After such transfer and assumption as aforesaid in the application of the said Regulations amended as aforesaid to the said Licence the "Provincial Minister" shall be substituted for "the Minister of the Interior", the "Department" shall be substituted for "the Department of the Interior" and "the Supreme Court of Alberta" shall be substituted for "the Exchequer Court of Canada", and "the Crown" shall mean the Crown in the right of the Province.
- (c) As and from October 1, 1930, all sums which have been paid or are payable under the terms of the said Interim Licence of January 17, 1929, and the Final Licence referred to in paragraph 3 (a) above for water power rights, since that date shall be divided between Canada and the Province in the proportions of one-half to Canada for the benefit of the said Indians of the Stony Band and one-half to the Province, and shall be paid to Canada and the Province respectively in the proportions stated.
- (d) In the event of the said Final Licence, referred to in paragraph 3 (a) above, expiring or being terminated, the Province shall thereafter during the operation of the generating plant at the Ghost site, pay to Canada for the benefit of the Stony Band of Indians an annual sum equal to one-half of the average annual water power rental payable in the last five years preceding such expiry or termination or such lesser sum as the Superintendent General of Indian Affairs may fix as just and reasonable in the circumstances, provided that if the said plant be closed down the annual sum payable by the Province to Canada for the benefit

of the Stony Band of Indians shall so long as the dam contributes to storage or river control be \$3,500.

(e) As and from October 1st, 1930, all sums payable for the use or occupation of land under the terms of the Interim Licence of January 17th, 1929, and the Final Licence referred to in paragraph 3 (a) above, shall belong to and be payable to the Province.

4. The licences to be issued as herein provided shall be in the form and terms of the drafts thereof initialled for identification by the Dominion Minister and the Provincial Minister, respectively, and shall be valid and effective according to such terms, but nothing herein contained shall be deemed to be a waiver of any other rights, interests or obligations of either Canada or the Province arising out of the Natural Resources Transfer Agreement or otherwise and in particular neither Canada nor the Province waives any claim it may have or assert or admits any claim which the other party may have or assert to the title and control of the bed and banks of the Bow River or in the waters and water power rights appertaining thereto except as herein provided.

5. As used herein the expression "Dominion Minister" means The Minister of Mines and Resources of Canada and his successor in office for the time being, and the expression "Provincial Minister" means the Minister for the time being charged with the administration of the Water Resources Act of the Province of Alberta.

6. This agreement is made subject to its being approved by the Parliament of Canada and by the Legislature of the Province of Alberta, and shall take effect on the first day of the calendar month beginning next after its approval as aforesaid, whichever approval, that of the Parliament of Canada or that of the Legislature of the Province, shall be later in date.

IN WITNESS WHEREOF the Honourable James Allison Glen, Minister of Mines and Resources, has hereunto set his hand on behalf of the Government of the Dominion of Canada; and the Honourable Duncan Bruce MacMillan, Minister of Agriculture and in charge of Water Resources, has hereunto set his hand on behalf of the Government of the Province of Alberta.

Signed on behalf of the Government of Canada	}	"J. ALLISON GLEN"
by the Honourable James Allison Glen,		
Minister of Mines and Resources, in the		
presence of:		

"C. W. JACKSON"

Signed on behalf of the Government of	}	"D. B. MACMILLAN"
Alberta by the Honourable Duncan Bruce		
MacMillan, Minister of Agriculture and in		
charge of Water Resources, in the presence		

of:

"KATHLEEN L. CONNORS"

SCHEDULE "A"

All that tract of land situated partly on the right bank and partly on the left bank of the Bow River in the Stony Indian Reserve, described as follows:—Commencing at a point in the northerly side of the Right of Way of the Canadian Pacific Railway, distant twenty-four chains easterly from the fifty-first mile post of the said Railway:—thence North $65^{\circ} 37'$ West twenty-two chains:—thence North $39^{\circ} 37'$ West forty-two chains:—thence North $50^{\circ} 23'$ East, one hundred and forty-six chains and thirty links:—thence South $49^{\circ} 37'$ East, thirty-six chains and thirty-six links:—thence South $39^{\circ} 37'$ East thirty chains and sixty-eight links to the northerly limit of the Right of Way of the Canadian Pacific Railway:—thence westerly along the said northerly limit to the point of commencement, all as shown on a plan of record in the Department of Indian Affairs, dated 5th April, 1909, as 821A, together with the bed and banks of the Bow River from the easterly boundary of the tract of land above described up to the tail-water level of the Kananaskis Power plant.

SCHEDULE "B"

All those portions of the beds and banks of the Bow and Kananaskis Rivers from the tail-water level of the Kananaskis Plant to the southwestern boundary of the Stony Indian Reserve, and from thence to the limits of floodage of the Kananaskis Falls Power Development as shown on Record Plan numbered 2894 on file in the office of the Controller of Water Power at Ottawa, and to such further limits on the said rivers to which the floodage may be from time to time extended with the consent of the Minister for the time being charged with the administration of the Water Resources Act of the Province of Alberta.

SCHEDULE II

MEMORANDUM OF AGREEMENT made this 26th day of September, 1945.

BETWEEN:

THE GOVERNMENT OF THE DOMINION OF CANADA,
represented herein by the Honourable James Allison Glen, Minister
of Mines and Resources,

OF THE FIRST PART,

AND

THE GOVERNMENT OF THE PROVINCE OF ALBERTA,
represented herein by the Honourable Nathan Eldon Tanner,
Minister of Lands and Mines,

OF THE SECOND PART.

WHEREAS, the Agreement entered into between the parties hereto on the fourteenth day of December, A.D. 1929, (hereinafter referred to as the Natural Resources Transfer Agreement), was duly approved by the Parliament of Canada and the Legislature of the Province, and upon an address to His Majesty from the Senate and House of Commons of Canada, was confirmed and declared to have the force of law by an Act of the Parliament of the United Kingdom of Great Britain and Northern Ireland entitled "*The British North America Act, 1930*", being chapter twenty-six of the Imperial Statutes, 20-21 George V;

AND WHEREAS, by paragraph 24 of the said Natural Resources Transfer Agreement it was agreed that the provisions of the said Agreement might be varied by an Agreement confirmed by concurrent statutes of the Parliament of Canada and the Legislature of the Province;

AND WHEREAS, the said Natural Resources Transfer Agreement came into force, in virtue of a further Agreement between the parties thereto, dated the twenty-ninth day of July, A.D. 1930, which was duly confirmed by concurrent statutes of the Parliament of Canada and the Legislature of the Province, on the first day of October, A.D. 1930;

AND WHEREAS, it was provided by paragraph 19 of the said Agreement as follows: "The Province will not dispose of any historic site which is notified to it by Canada as such and which Canada undertakes to maintain as an historic site. The Province will further continue and preserve as such the bird sanctuaries and public shooting grounds which have been already established and will set aside such additional bird sanctuaries and public shooting grounds as may hereafter be established by agreement between the Minister of the Interior and the Provincial Secretary or such other Minister of the Province as may be specified under the laws thereof."

AND WHEREAS, it has been agreed between Canada and the Province of Alberta that certain public shooting grounds and bird sanctuaries which were established at the time of the making of the said Natural

Resources Transfer Agreement and since maintained by the Province should be discontinued and that authority should also be given under certain conditions to discontinue any public shooting grounds and bird sanctuaries established pursuant to the said Agreement;

NOW THEREFORE,

this Agreement witnesseth as follows:

1. The said Natural Resources Transfer Agreement is hereby amended by adding after the above mentioned paragraph 19 the following new paragraph:

"19a. The Province may discontinue any bird sanctuary or public shooting ground which was transferred to the Province by virtue of this Agreement or which has since been established by the Province or which may hereafter be established by the Province pursuant to this Agreement in any case in which an agreement is entered into between the Minister of Mines and Resources of Canada and the Minister of Lands and Mines of Alberta approved by the Governor in Council and the Lieutenant Governor in Council respectively, providing for the discontinuance of any such bird sanctuary or public shooting ground."

2. This Agreement is made subject to its being approved by the Parliament of Canada and by the Legislature of the Province of Alberta, and shall take effect on the first day of the calendar month beginning next after its approval as aforesaid, whichever approval, that of the Parliament of Canada or that of the Legislature of the Province, shall be later in date.

IN WITNESS WHEREOF, the Honourable James Allison Glen, Minister of Mines and Resources, has hereunto set his hand on behalf of the Dominion of Canada; and the Honourable Nathan Eldon Tanner, Minister of Lands and Mines, has hereunto set his hand on behalf of the Province of Alberta.

SIGNED on behalf of the Government of Canada by the Honourable James Allison Glen, Minister of Mines and Resources, in the presence of "C. W. JACKSON."	}	"J. ALLISON GLEN."
--	---	--------------------

SIGNED on behalf of the Government of Alberta by the Honourable Nathan Eldon Tanner, Minister of Lands and Mines, in the presence of "GRACE A. M. MATHESON"	}	"N. E. TANNER."
--	---	-----------------

9-10 GEORGE VI.

CHAP. 11.

An Act for Carrying into Effect the Agreements for an International Monetary Fund and an International Bank for Reconstruction and Development.

[Assented to 18th December, 1945.]

WHEREAS the United Nations Monetary and Financial Conference held at Bretton Woods in July, nineteen hundred and forty-four, prepared the Articles of Agreement set out in the Schedules to this Act for an International Monetary Fund and for an International Bank for Reconstruction and Development; Preamble.

AND WHEREAS it is expedient that Canada become a member of the International Monetary Fund and the International Bank for Reconstruction and Development and that provision be made for acceptance by Canada of the Agreements therefor and for carrying out the obligations of Canada thereunder: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— Preamble.

1. This Act may be cited as *The Bretton Woods Agreements Act, 1945.* Short title.

2. (1) The Agreements for an International Monetary Fund and an International Bank for Reconstruction and Development set out in the Schedules to this Act are hereby approved. Agreements approved.

(2) The Governor in Council may authorize the acceptance on behalf of Canada of the said Agreements and may make such appointments, do and authorize such acts and things and make such orders and regulations as are necessary for that purpose and for carrying out the obligations of Canada under the said Agreements and, without restricting the generality of the foregoing and notwithstanding any other statute or law, may take such measures as may be deemed necessary to establish, for the purposes and in accordance with the terms of the Agreement for an International Monetary Fund, the par value of the Canadian dollar. Acceptance authorized

Orders in Council to be effective upon publication.
To be laid before Parliament.

(3) An Order in Council made under this section shall not be effective until published in the *Canada Gazette* and shall be laid before Parliament within fifteen days after it has been made if Parliament is then sitting or, if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session thereof.

Non-enforceability of certain exchange contracts.

3. On and after the date on which Canada becomes a member of the International Monetary Fund, the first sentence of paragraph (b) of section two of Article VIII of the Agreement set out in the First Schedule to this Act shall have the force of law in Canada.

Bank of Canada as depository.

4. The Bank of Canada shall have capacity and power to act as the depository in Canada for the holdings of Canadian currency and other assets of the International Monetary Fund and the International Bank for Reconstruction and Development and shall act as such depository.

Payment of subscriptions out of C.R. Fund.

5. The Minister of Finance may provide for the payment of the subscriptions required from Canada to the International Monetary Fund, and to the International Bank for Reconstruction and Development in the manner and at the times provided for by the Agreements therefor set out in the Schedules to this Act out of unappropriated moneys in the Consolidated Revenue Fund to an amount not exceeding seven hundred million dollars.

Loans for the purposes of the Act.

1931, c. 27.

6. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament by any Act heretofore passed, raise by way of loan under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of seven hundred million dollars, as may be required for the purposes of this Act.

Loans chargeable to C.R. Fund.

(2) The principal raised by way of loan under this Act, and the interest thereon, shall be a charge upon and payable out of the Consolidated Revenue Fund.

Annual report.

7. The Minister of Finance shall prepare and lay before Parliament a report of operations under this Act as soon as practicable after the close of each fiscal year, but in any event within thirty days after the end of each fiscal year, or, if Parliament be not then sitting, within thirty days after the commencement of the next ensuing session thereof.

FIRST SCHEDULE.

ARTICLES OF AGREEMENT OF THE INTERNATIONAL
MONETARY FUND.

The Governments on whose behalf the present Agreement is signed agree as follows:

INTRODUCTORY ARTICLE

The International Monetary Fund is established and shall operate in accordance with the following provisions:

ARTICLE I—PURPOSES.

The purposes of the International Monetary Fund are:

(i) To promote international monetary co-operation through a permanent institution which provides the machinery for consultation and collaboration on international monetary problems.

(ii) To facilitate the expansion and balanced growth of international trade, and to contribute thereby to the promotion and maintenance of high levels of employment and real income and to the development of the productive resources of all members as primary objectives of economic policy.

(iii) To promote exchange stability, to maintain orderly exchange arrangements among members, and to avoid competitive exchange depreciation.

(iv) To assist in the establishment of a multilateral system of payments in respect of current transactions between members and in the elimination of foreign exchange restrictions which hamper the growth of world trade.

(v) To give confidence to members by making the Fund's resources available to them under adequate safeguards, thus providing them with opportunity to correct maladjustments in their balance of payments without resorting to measures destructive of national or international prosperity.

(vi) In accordance with the above, to shorten the duration and lessen the degree of disequilibrium in the international balances of payments of members.

The Fund shall be guided in all its decisions by the purposes set forth in this Article.

ARTICLE II—MEMBERSHIP.

Section 1. *Original members.*

The original members of the Fund shall be those of the countries represented at the United Nations Monetary and Financial Conference whose governments accept membership before the date specified in Article XX, Section 2 (e).

Section 2. *Other members.*

Membership shall be open to the governments of other countries at such times and in accordance with such terms as may be prescribed by the Fund.

ARTICLE III—QUOTAS AND SUBSCRIPTIONS.

Section 1. *Quotas.*

Each member shall be assigned a quota. The quotas of the members represented at the United Nations Monetary and Financial Conference which accept membership before the date specified in Article XX, Section 2 (e), shall be those set forth in Schedule A. The quotas of other members shall be determined by the Fund.

Section 2. *Adjustment of quotas.*

The Fund shall at intervals of five years review, and if it deems it appropriate propose an adjustment of, the quotas of the members. It may also, if it thinks fit, consider at any other time the adjustment of any particular quota at the request of the member concerned. A four-fifths majority of the total voting power shall be required for any change in quotas and no quota shall be changed without the consent of the member concerned.

Section 3. *Subscriptions: time, place and form of payment.*

(a) The subscription of each member shall be equal to its quota and shall be paid in full to the Fund at the appropriate depository on or before the date when the member becomes eligible under Article XX, Section 4 (c) or (d), to buy currencies from the Fund.

(b) Each member shall pay in gold, as a minimum, the smaller of

(i) twenty-five per cent. of its quota; or

(ii) ten per cent. of its net official holdings of gold and United States dollars as at the date when the Fund notifies members under Article XX, Section 4 (a) that it will shortly be in a position to begin exchange transactions.

Each member shall furnish to the Fund the data necessary to determine its net official holdings of gold and United States dollars.

(c) Each member shall pay the balance of its quota in its own currency.

(d) If the net official holdings of gold and United States dollars of any member as at the date referred to in (b) (ii) above are not ascertainable because its territories have been occupied by the enemy, the Fund shall fix an appropriate alternative date for determining such holdings. If such date is later than that on which the country becomes eligible under Article XX, Section 4 (c) or (d), to buy currencies from the Fund, the Fund and the member shall agree on a provisional gold payment to be made under (b) above, and the balance of the member's subscription shall be paid in the member's currency, subject to appropriate adjustment between the member and the Fund when the net official holdings have been ascertained.

Section 4. *Payments when quotas are changed.*

(a) Each member which consents to an increase in its quota shall, within thirty days after the date of its consent, pay to the Fund twenty-five per cent. of the increase in gold and the balance in its own currency. If, however, on the date when the member consents to an increase, its monetary reserves are less than its new quota, the Fund may reduce the proportion of the increase to be paid in gold.

(b) If a member consents to a reduction in its quota, the Fund shall, within thirty days after the date of the consent, pay to the member an amount equal to the reduction. The payment shall be made in the member's currency and in such amount of gold as may be necessary to prevent reducing the Fund's holdings of the currency below seventy-five per cent. of the new quota.

Section 5. *Substitution of securities for currency.*

The Fund shall accept from any member in place of any part of the member's currency which in the judgment of the Fund is not needed for its operations, notes or similar obligations issued by the member or the depository designated by the member under Article XIII, Section 2, which shall be non-negotiable, non-interest bearing and payable at their par value on demand by crediting the account of the Fund in the designated depository. This Section shall apply not only to currency subscribed by members but also to any currency otherwise due to, or acquired by, the Fund.

ARTICLE IV—PAR VALUES OF CURRENCIES.

Section 1. *Expression of par values.*

(a) The par value of the currency of each member shall be expressed in terms of gold as a common denominator or in terms of the United States dollar of the weight and fineness in effect on July 1, 1944.

(b) All computations relating to currencies of members for the purpose of applying the provisions of this Agreement shall be on the basis of their par values.

Section 2. *Gold purchases based on par values.*

The Fund shall prescribe a margin above and below par value for transactions in gold by members, and no member shall buy gold at a price above par value plus the prescribed margin, or sell gold at a price below par value minus the prescribed margin.

Section 3. *Foreign exchange dealings based on parity.*

The maximum and the minimum rates for exchange transactions between the currencies of members taking place within their territories shall not differ from parity

(i) in the case of spot exchange transactions, by more than one per cent; and

(ii) in the case of other exchange transactions, by a margin which exceeds the margin for spot exchange transactions by more than the Fund considers reasonable.

Section 4. *Obligations regarding exchange stability.*

(a) Each member undertakes to collaborate with the Fund to promote exchange stability, to maintain orderly exchange arrangements with other members, and to avoid competitive exchange alterations.

(b) Each member undertakes, through appropriate measures consistent with this Agreement, to permit within its territories exchange transactions between its currency and the currencies of other members only within the limits prescribed under Section 3 of this Article. A member whose monetary authorities, for the settlement of international transactions, in fact freely buy and sell gold within the limits prescribed by the Fund under Section 2 of this Article shall be deemed to be fulfilling this undertaking.

Section 5. *Changes in par values.*

(a) A member shall not propose a change in the par value of its currency except to correct a fundamental disequilibrium.

(b) A change in the par value of a member's currency may be made only on the proposal of the member and only after consultation with the Fund.

(c) When a change is proposed, the Fund shall first take into account the changes, if any, which have already taken place in the initial par value of the member's currency as determined under Article XX, Section 4. If the proposed change, together with all previous changes, whether increases or decreases,

(i) does not exceed ten per cent. of the initial par value, the Fund shall raise no objection,

(ii) does not exceed a further ten per cent. of the initial par value, the Fund may either concur or object, but shall declare its attitude within seventy-two hours if the member so requests,

(iii) is not within (i) or (ii) above, the Fund may either concur or object, but shall be entitled to a longer period in which to declare its attitude.

(d) Uniform changes in par values made under Section 7 of this Article shall not be taken into account in determining whether a proposed change falls within (i), (ii), or (iii) of (c) above.

(e) A member may change the par value of its currency without the concurrence of the Fund if the change does not affect the international transactions of members of the Fund.

(f) The Fund shall concur in a proposed change which is within the terms of (c) (ii) or (c) (iii) above if it is satisfied that the change is necessary to correct a fundamental disequilibrium. In particular, provided it is so satisfied, it shall not object to a proposed change because of the domestic social or political policies of the member proposing the change.

Section 6. *Effect of unauthorized changes.*

If a member changes the par value of its currency despite the objection of the Fund, in cases where the Fund is entitled to object, the member shall be ineligible to use the resources of the Fund unless

the Fund otherwise determines; and if, after the expiration of a reasonable period, the difference between the member and the Fund continues, the matter shall be subject to the provisions of Article XV, Section 2 (b).

Section 7. *Uniform changes in par values.*

Notwithstanding the provisions of Section 5 (b) of this Article, the Fund by a majority of the total voting power may make uniform proportionate changes in the par values of the currencies of all members, provided each such change is approved by every member which has 10 per cent. or more of the total of the quota. The par value of a member's currency shall, however, not be changed under this provision if, within seventy-two hours of the Fund's action, the member informs the Fund that it does not wish the par value of its currency to be changed by such action.

Section 8. *Maintenance of gold value of the Fund's assets.*

(a) The gold value of the Fund's assets shall be maintained notwithstanding changes in the par or foreign exchange value of the currency of any member.

(b) Whenever (i) the par value of a member's currency is reduced, or (ii) the foreign exchange value of a member's currency has, in the opinion of the Fund, depreciated to a significant extent within that member's territories, the member shall pay to the Fund within a reasonable time an amount of its own currency equal to the reduction in the gold value of its currency held by the Fund.

(c) Whenever the par value of a member's currency is increased, the Fund shall return to such member within a reasonable time an amount in its currency equal to the increase in the gold value of its currency held by the Fund.

(d) The provisions of this Section shall apply to a uniform proportionate change in the par values of the currencies of all members, unless at the time when such a change is proposed the Fund decides otherwise.

Section 9. *Separate currencies within a member's territories.*

A member proposing a change in the par value of its currency shall be deemed, unless it declares otherwise, to be proposing a corresponding change in the par value of the separate currencies of all territories in respect of which it has accepted this agreement under Article XX, Section 2 (g). It shall, however, be open to a member to declare that its proposal relates either to the metropolitan currency alone, or only to one or more specified separate currencies, or to the metropolitan currency and one or more specified separate currencies.

ARTICLE V—TRANSACTIONS WITH THE FUND.

Section 1. *Agencies dealing with the Fund.*

Each member shall deal with the Fund only through its Treasury, central bank, stabilization fund or other similar fiscal agency and the Fund shall deal only with or through the same agencies.

Section 2. *Limitation on the Fund's operations.*

Except as otherwise provided in this Agreement, operations on the account of the Fund shall be limited to transactions for the purpose of supplying a member, on the initiative of such member, with the currency of another member in exchange for gold or for the currency of the member desiring to make the purchase.

Section 3. *Conditions governing use of the Fund's resources.*

(a) A member shall be entitled to buy the currency of another member from the Fund in exchange for its own currency subject to the following conditions:

(i) The member desiring to purchase the currency represents that it is presently needed for making in that currency payments which are consistent with the provisions of this Agreement;

(ii) The Fund has not given notice under Article VII, Section 3, that its holdings of the currency desired have become scarce;

(iii) The proposed purchase would not cause the Fund's holdings of the purchasing member's currency to increase by more than twenty-five per cent. of its quota during the period of twelve months ending on the date of the purchase nor to exceed two hundred per cent. of its quota, but the twenty-five per cent. limitation shall apply only to the extent that the Fund's holdings of the member's currency have been brought above seventy-five per cent. of its quota if they had been below that amount;

(iv) The Fund has not previously declared under Section 5 of this Article, Article IV, Section 6, Article VI, Section I, or Article XV, Section 2 (a), that the member desiring to purchase is ineligible to use the resources of the Fund.

(b) A member shall not be entitled without the permission of the Fund to use the Fund's resources to acquire currency to hold against forward exchange transactions.

Section 4. *Waiver of conditions.*

The Fund may in its discretion, and on terms which safeguard its interests, waive any of the conditions prescribed in Section 3 (a) of this Article, especially in the case of members with a record of avoiding large or continuous use of the Fund's resources. In making a waiver it shall take into consideration periodic or exceptional requirements of the member requesting the waiver. The Fund shall also take into consideration a member's willingness to pledge as collateral security gold, silver, securities, or other acceptable assets having a value sufficient in the opinion of the Fund to protect its interests and may require as a condition of waiver the pledge of such collateral security.

Section 5. *Ineligibility to use the Fund's resources.*

Whenever the Fund is of the opinion that any member is using the resources of the Fund in a manner contrary to the purposes of the Fund, it shall present to the member a report setting forth the views of the Fund and prescribing a suitable time for reply. After presenting such a report to a member, the Fund may limit the use of its resources by the member. If no reply to the report is received from the member

within the prescribed time, or if the reply received is unsatisfactory, the Fund may continue to limit the member's use of the Fund's resources or may, after giving reasonable notice to the member, declare it ineligible to use the resources of the Fund.

Section 6. *Purchases of currencies from the Fund for gold.*

(a) Any member desiring to obtain, directly or indirectly, the currency of another member for gold shall, provided that it can do so with equal advantage, acquire it by the sale of gold to the Fund.

(b) Nothing in this Section shall be deemed to preclude any member from selling in any market gold newly produced from mines located within its territories.

Section 7. *Repurchase by a member of its currency held by the Fund.*

(a) A member may repurchase from the Fund and the Fund shall sell for gold any part of the Fund's holdings of its currency in excess of its quota.

(b) At the end of each financial year of the Fund, a member shall repurchase from the Fund with gold or convertible currencies, as determined in accordance with Schedule B, part of the Fund's holdings of its currency under the following conditions:

(i) Each member shall use in repurchases of its own currency from the Fund an amount of its monetary reserves equal in value to one-half of any increase that has occurred during the year in the Fund's holdings of its currency plus one-half of any increase, or minus one-half of any decrease, that has occurred during the year in the member's monetary reserves. This rule shall not apply when a member's monetary reserves have decreased during the year by more than the Fund's holdings of its currency have increased.

(ii) If after the repurchase described in (i) above (if required) has been made, a member's holdings of another member's currency (or of gold acquired from that member) are found to have increased by reason of transactions in terms of that currency with other members or persons in their territories, the member whose holdings of such currency (or gold) have thus increased shall use the increase to repurchase its own currency from the Fund.

(c) None of the adjustments described in (b) above shall be carried to a point at which

(i) the member's monetary reserves are below its quota, or

(ii) the Fund's holdings of its currency are below seventy-five per cent. of its quota, or

(iii) the Fund's holdings of any currency required to be used are above seventy-five per cent. of the quota of the member concerned.

Section 8. *Charges.*

(a) Any member buying the currency of another member from the Fund in exchange for its own currency shall pay a service charge uniform for all members of three-fourths per cent. in addition to the parity

price. The Fund in its discretion may increase this service charge to not more than one per cent. or reduce it to not less than one-half per cent.

(b) The Fund may levy a reasonable handling charge on any member buying gold from the Fund or selling gold to the Fund.

(c) The Fund shall levy charges uniform for all members which shall be payable by any member on the average daily balances of its currency held by the Fund in excess of its quota. These charges shall be at the following rates:

(i) *On amounts not more than twenty-five per cent. in excess of the quota:* no charge for the first three months; one-half per cent. per annum for the next nine months; and thereafter an increase in the charge of one-half per cent. for each subsequent year.

(ii) *On amounts more than twenty-five per cent. and not more than fifty per cent. in excess of the quota:* an additional one-half per cent. for the first year; and an additional one-half per cent. for each subsequent year.

(iii) *On each additional bracket of twenty-five per cent. in excess of the quota:* an additional one-half per cent. for the first year; and an additional one-half per cent. for each subsequent year.

(d) Whenever the Fund's holdings of a member's currency are such that the charge applicable to any bracket for any period has reached the rate of four per cent. per annum, the Fund and the member shall consider means by which the Fund's holdings of the currency can be reduced. Thereafter, the charges shall rise in accordance with the provisions of (c) above until they reach five per cent. and failing agreement, the Fund may then impose such charges as it deems appropriate.

(e) The rates referred to in (c) and (d) above may be changed by a three-fourths majority of the total voting power.

(f) All charges shall be paid in gold. If, however, the member's monetary reserves are less than one-half of its quota, it shall pay in gold only that proportion of the charges due which such reserves bear to one-half of its quota, and shall pay the balance in its own currency.

ARTICLE VI—CAPITAL TRANSFERS

Section 1. *Use of the Fund's resources for capital transfers.*

(a) A member may not make net use of the Fund's resources to meet a large or sustained outflow of capital, and the Fund may request a member to exercise controls to prevent such use of the resources of the Fund. If, after receiving such a request, a member fails to exercise appropriate controls, the Fund may declare the member ineligible to use the resources of the Fund.

(b) Nothing in this Section shall be deemed

(i) to prevent the use of the resources of the Fund for capital transactions of reasonable amount required for the expansion of exports or in the ordinary course of trade, banking or other business, or

(ii) to affect capital movements which are met out of a member's own resources of gold and foreign exchange, but members undertake that such capital movements will be in accordance with the purposes of the Fund.

Section 2. *Special provisions for capital transfers.*

If the Fund's holdings of the currency of a member have remained below seventy-five per cent. of its quota for an immediately preceding period of not less than six months, such member, if it has not been declared ineligible to use the resources of the Fund under Section 1 of this Article, Article IV, Section 6, Article V, Section 5, or Article XV, Section 2 (a), shall be entitled, notwithstanding the provisions of Section 1 (a) of this Article, to buy the currency of another member from the Fund with its own currency for any purpose, including capital transfers. Purchases for capital transfers under this Section shall not, however, be permitted if they have the effect of raising the Fund's holdings of the currency of the member desiring to purchase above seventy-five per cent. of its quota, or of reducing the Fund's holdings of the currency desired below seventy-five per cent. of the quota of the member whose currency is desired.

Section 3. *Controls of capital transfers.*

Members may exercise such controls as are necessary to regulate international capital movements, but no member may exercise these controls in a manner which will restrict payments for current transactions or which will unduly delay transfers of funds in settlement of commitments, except as provided in Article VII, Section 3 (b), and in Article XIV, Section 2.

ARTICLE VII—SCARCE CURRENCIES

Section 1. *General scarcity of currency.*

If the Fund finds that a general scarcity of a particular currency is developing, the Fund may so inform members and may issue a report setting forth the causes of the scarcity and containing recommendations designed to bring it to an end. A representative of the member whose currency is involved shall participate in the preparation of the report.

Section 2. *Measures to replenish the Fund's holdings of scarce currencies.*

The Fund may, if it deems such action appropriate to replenish its holdings of any member's currency, take either or both of the following steps:

(i) Propose to the member that, on terms and conditions agreed between the Fund and the member, the latter lend its currency to the Fund or that, with the approval of the member, the Fund borrow such currency from some other source either within or outside the territories of the member, but no member shall be under any obligation to make such loans to the Fund or to approve the borrowing of its currency by the Fund from any other source.

(ii) Require the member to sell its currency to the Fund for gold.

Section 3. *Scarcity of the Fund's holdings.*

(a) If it becomes evident to the Fund that the demand for a member's currency seriously threatens the Fund's ability to supply that currency, the Fund, whether or not it has issued a report under Section 1 of this Article, shall formally declare such currency scarce and shall thenceforth apportion its existing and accruing supply of the scarce currency with due regard to the relative needs of members, the general international economic situation and any other pertinent considerations. The Fund shall also issue a report concerning its action.

(b) A formal declaration under (a) above shall operate as an authorization to any member, after consultation with the Fund, temporarily to impose limitations on the freedom of exchange operations in the scarce currency. Subject to the provisions of Article IV, Sections 3 and 4, the member shall have complete jurisdiction in determining the nature of such limitations, but they shall be no more restrictive than is necessary to limit the demand for the scarce currency to the supply held by, or accruing to, the member in question; and they shall be relaxed and removed as rapidly as conditions permit.

(c) The authorization under (b) above shall expire whenever the Fund formally declares the currency in question to be no longer scarce.

Section 4. *Administration of restrictions.*

Any member imposing restrictions in respect of the currency of any other member pursuant to the provisions of Section 3 (b) of this Article shall give sympathetic consideration to any representations by the other member regarding the administration of such restrictions.

Section 5. *Effect of other international agreements on restrictions.*

Members agree not to invoke the obligations of any engagements entered into with other members prior to this Agreement in such a manner as will prevent the operation of the provisions of this Article.

ARTICLE VIII—GENERAL OBLIGATIONS OF MEMBERS

Section 1. *Introduction.*

In addition to the obligations assumed under other articles of this Agreement, each member undertakes the obligations set out in this Article.

Section 2. *Avoidance of restrictions on current payments.*

(a) Subject to the provisions of Article VII, Section 3 (b), and Article XIV, Section 2, no member shall, without the approval of the Fund, impose restrictions on the making of payments and transfers for current international transactions.

(b) Exchange contracts which involve the currency of any member and which are contrary to the exchange control regulations of that member maintained or imposed consistently with this Agreement shall be unenforceable in the territories of any member. In addition, members may, by mutual accord, co-operate in measures for the purpose

of making the exchange control regulations of either member more effective, provided that such measures and regulations are consistent with this Agreement.

Section 3. *Avoidance of discriminatory currency practices.*

No member shall engage in, or permit any of its fiscal agencies referred to in Article V, Section 1, to engage in, any discriminatory currency arrangements or multiple currency practices except as authorized under this Agreement or approved by the Fund. If such arrangements and practices are engaged in at the date when this Agreement enters into force the member concerned shall consult with the Fund as to their progressive removal unless they are maintained or imposed under Article XIV, Section 2, in which case the provisions of Section 4 of that Article shall apply.

Section 4. *Convertibility of foreign-held balances.*

(a) Each member shall buy balances of its currency held by another member if the latter, in requesting the purchase, represents

(i) that the balances to be bought have been recently acquired as a result of current transactions; or

(ii) that their conversion is needed for making payments for current transactions.

The buying member shall have the option to pay either in the currency of the member making the request or in gold.

(b) The obligation in (a) above shall not apply

(i) when the convertibility of the balances has been restricted consistently with Section 2 of this Article, or Article VI, Section 3; or

(ii) when the balances have accumulated as a result of transactions effected before the removal by a member of restrictions maintained or imposed under Article XIV, Section 2; or

(iii) when the balances have been acquired contrary to the exchange regulations of the member which is asked to buy them; or

(iv) when the currency of the member requesting the purchase has been declared scarce under Article VII, Section 3 (a); or

(v) when the member requested to make the purchase is for any reason not entitled to buy currencies of other members from the Fund for its own currency.

Section 5. *Furnishing of information.*

(a) The Fund may require members to furnish it with such information as it deems necessary for its operations, including, as the minimum necessary for the effective discharge of the Fund's duties, national data on the following matters:

(i) Official holdings at home and abroad, of (1) gold, (2) foreign exchange.

(ii) Holdings at home and abroad by banking and financial agencies, other than official agencies, of (1) gold, (2) foreign exchange.

(iii) Production of gold.

(iv) Gold exports and imports according to countries of destination and origin.

(v) Total exports and imports of merchandise, in terms of local currency values, according to countries of destination and origin.

(vi) International balance of payments, including (1) trade in goods and services, (2) gold transactions, (3) known capital transactions, and (4) other items.

(vii) International investment position, *i.e.*, investments within the territories of the member owned abroad and investments abroad owned by persons in its territories so far as it is possible to furnish this information.

(viii) National income.

(ix) Price indices, *i.e.* indices of commodity prices in wholesale and retail markets and of export and import prices.

(x) Buying and selling rates for foreign currencies.

(xi) Exchange controls, *i.e.*, a comprehensive statement of exchange controls in effect at the time of assuming membership in the Fund and details of subsequent changes as they occur.

(xii) Where official clearing arrangements exist, details of amounts awaiting clearance in respect of commercial and financial transactions, and of the length of time during which such arrears have been outstanding.

(b) In requesting information the Fund shall take into consideration the varying ability of members to furnish the data requested. Members shall be under no obligation to furnish information in such detail that the affairs of individuals or corporations are disclosed. Members undertake, however, to furnish the desired information in as detailed and accurate a manner as is practicable, and, so far as possible, to avoid mere estimates.

(c) The Fund may arrange to obtain further information by agreement with members. It shall act as a centre for the collection and exchange of information on monetary and financial problems, thus facilitating the preparation of studies designed to assist members in developing policies which further the purposes of the Fund.

Section 6. *Consultation between members regarding existing international agreements.*

Where under this Agreement a member is authorized in the special or temporary circumstances specified in the Agreement to maintain or establish restrictions on exchange transactions, and there are other engagements between members entered into prior to this Agreement which conflict with the application of such restrictions, the parties to such engagements will consult with one another with a view to making such mutually acceptable adjustments as may be necessary. The provisions of this Article shall be without prejudice to the operation of Article VII, Section 5.

ARTICLE IX.—STATUS, IMMUNITIES AND PRIVILEGES.

Section 1. *Purposes of Article.*

To enable the Fund to fulfil the functions with which it is entrusted, the status, immunities and privileges set forth in this Article shall be accorded to the Fund in the territories of each member.

Section 2. *Status of the Fund.*

The Fund shall possess full juridical personality, and, in particular, the capacity:

- (i) to contract;
- (ii) to acquire and dispose of immovable and movable property;
- (iii) to institute legal proceedings.

Section 3. *Immunity from judicial process.*

The Fund, its property and its assets, wherever located and by whomsoever held, shall enjoy immunity from every form of judicial process except to the extent that it expressly waives its immunity for the purpose of any proceedings or by the terms of any contract.

Section 4. *Immunity from other action.*

Property and assets of the Fund, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation or any other form of seizure by executive or legislative action.

Section 5. *Immunity of archives.*

The archives of the Fund shall be inviolable.

Section 6. *Freedom of assets from restrictions.*

To the extent necessary to carry out the operations provided for in this Agreement, all property and assets of the Fund shall be free from restrictions, regulations, controls and moratoria of any nature.

Section 7. *Privilege for communications.*

The official communications of the Fund shall be accorded by members the same treatment as the official communications of other members.

Section 8. *Immunities and privileges of officers and employees.*

All governors, executive directors, alternates, officers and employees of the Fund

(i) shall be immune from legal process with respect to acts performed by them in their official capacity except when the Fund waives this immunity;

(ii) not being local nationals, shall be granted the same immunities from immigration restrictions, alien registration requirements and national service obligations and the same facilities as regards exchange restrictions as are accorded by members to the representatives, officials, and employees of comparable rank of other members;

(iii) shall be granted the same treatment in respect of traveling facilities as is accorded by members to representatives, officials and employees of comparable rank of other members.

Section 9. *Immunities from taxation.*

(a) The Fund, its assets, property, income and its operations and transactions authorized by this Agreement, shall be immune from all taxation and from all customs duties. The Fund shall also be immune from liability for the collection or payment of any tax or duty.

(b) No tax shall be levied on or in respect of salaries and emoluments paid by the Fund to executive directors, alternates, officers or employees of the Fund who are not local citizens, local subjects, or other local nationals.

(c) No taxation of any kind shall be levied on any obligation or security issued by the Fund, including any dividend or interest thereon, by whomsoever held,

(i) which discriminates against such obligation or security solely because of its origin; or

(ii) if the sole jurisdictional basis for such taxation is the place or currency in which it is issued, made payable or paid, or the location of any office or place of business maintained by the Fund.

Section 10. *Application of Article.*

Each member shall take such action as is necessary in its own territories for the purpose of making effective in terms of its own law the principles set forth in this Article and shall inform the Fund of the detailed action which it has taken.

ARTICLE X—RELATIONS WITH OTHER INTERNATIONAL ORGANIZATIONS.

The Fund shall co-operate within the terms of this Agreement with any general international organization and with public international organizations having specialized responsibilities in related fields. Any arrangements for such co-operation which would involve a modification of any provision of this Agreement may be effected only after amendment to this Agreement under Article XVII.

ARTICLE XI—RELATIONS WITH NON-MEMBER COUNTRIES.

Section 1. *Undertakings regarding relations with non-member countries.*

Each member undertakes:

(i) Not to engage in, nor to permit any of its fiscal agencies referred to in Article V, Section 1, to engage in, any transactions with a non-member or with persons in a non-member's territories which would be contrary to the provisions of this Agreement or the purposes of the Fund;

(ii) Not to co-operate with a non-member or with persons in a non-member's territories in practices which would be contrary to the provisions of this Agreement or the purposes of the Fund; and

(iii) To co-operate with the Fund with a view to the application in its territories of appropriate measures to prevent transactions with non-members or with persons in their territories which would be contrary to the provisions of this Agreement or the purposes of the Fund.

Section 2. *Restrictions on transactions with non-member countries.*

Nothing in this Agreement shall affect the right of any member to impose restrictions on exchange transactions with non-members or with persons in their territories unless the Fund finds that such restrictions prejudice the interests of members and are contrary to the purposes of the Fund.

ARTICLE XII—ORGANIZATION AND MANAGEMENT.

Section 1. *Structure of the Fund.*

The Fund shall have a Board of Governors, Executive Directors, a Managing Director and a staff.

Section 2. *Board of Governors.*

(a) All powers of the Fund shall be vested in the Board of Governors, consisting of one governor and one alternate appointed by each member in such manner as it may determine. Each governor and each alternate shall serve for five years, subject to the pleasure of the member appointing him, and may be reappointed. No alternate may vote except in the absence of his principal. The Board shall select one of the governors as chairman.

(b) The Board of Governors may delegate to the Executive Directors authority to exercise any powers of the Board, except the power to:

(i) Admit new members and determine the conditions of their admission;

(ii) Approve a revision of quotas;

(iii) Approve a uniform change in the par value of the currencies of all members;

(iv) Make arrangements to co-operate with other international organizations (other than informal arrangements of a temporary or administrative character);

(v) Determine the distribution of the net income of the Fund;

(vi) Require a member to withdraw;

(vii) Decide to liquidate the Fund;

(viii) Decide appeals from interpretations of this Agreement given by the Executive Directors.

(c) The Board of Governors shall hold an annual meeting and such other meetings as may be provided for by the Board or called by the Executive Directors. Meetings of the Board shall be called by the Directors whenever requested by five members or by members having one quarter of the total voting power.

(d) A quorum for any meeting of the Board of Governors shall be a majority of the governors exercising not less than two-thirds of the total voting power.

(e) Each governor shall be entitled to cast the number of votes allotted under Section 5 of this Article to the member appointing him.

(f) The Board of Governors may by regulation establish a procedure whereby the Executive Directors, when they deem such action to be in the best interests of the Fund, may obtain a vote of the governors on a specific question without calling a meeting of the Board.

(g) The Board of Governors, and the Executive Directors to the extent authorized, may adopt such rules and regulations as may be necessary or appropriate to conduct the business of the Fund.

(h) Governors and alternates shall serve as such without compensation from the Fund, but the Fund shall pay them reasonable expenses incurred in attending meetings.

(i) The Board of Governors shall determine the remuneration to be paid to the Executive Directors and the salary and terms of the contract of service of the Managing Director.

Section 3. *Executive Directors.*

(a) The Executive Directors shall be responsible for the conduct of the general operations of the Fund, and for this purpose shall exercise all the powers delegated to them by the Board of Governors.

(b) There shall be not less than twelve directors who need not be governors, and of whom

(i) Five shall be appointed by the five members having the largest quotas;

(ii) Not more than two shall be appointed when the provisions of (c) below apply;

(iii) Five shall be elected by the members not entitled to appoint directors, other than the American Republics; and

(iv) Two shall be elected by the American Republics not entitled to appoint directors.

For the purposes of this paragraph, members means governments of countries whose names are set forth in Schedule A, whether they become members in accordance with Article XX or in accordance with Article II, Section 2. When governments of other countries become members, the Board of Governors may, by a four-fifths majority of the total voting power, increase the number of directors to be elected.

(c) If, at the second regular election of directors and thereafter, the members entitled to appoint directors under (b) (i) above do not include the two members, the holdings of whose currencies by the Fund have been, on the average over the preceding two years, reduced below their quotas by the largest absolute amounts in terms of gold as a common denominator, either one or both of such members, as the case may be, shall be entitled to appoint a director.

(d) Subject to Article XX, Section 3 (b), elections of elective directors shall be conducted at intervals of two years in accordance with the provisions of Schedule C, supplemented by such regulations as the Fund deems appropriate. Whenever the Board of Governors increases the number of directors to be elected under (b) above, it shall issue regulations making appropriate changes in the proportion of votes required to elect directors under the provisions of Schedule C.

(e) Each director shall appoint an alternate with full power to act for him when he is not present. When the directors appointing them are present, alternates may participate in meetings but may not vote.

(f) Directors shall continue in office until their successors are appointed or elected. If the office of an elected director becomes vacant more than ninety days before the end of his term, another director shall be elected for the remainder of the term by the members who elected the former director. A majority of the votes cast shall be required for election. While the office remains vacant, the alternate of the former director shall exercise his powers, except that of appointing an alternate.

(g) The Executive Directors shall function in continuous session at the principal office of the Fund and shall meet as often as the business of the Fund may require.

(h) A quorum for any meeting of the Executive Directors shall be a majority of the directors representing not less than one-half of the voting power.

(i) Each appointed director shall be entitled to cast the number of votes allotted under Section 5 of this Article to the member appointing him. Each elected director shall be entitled to cast the number of votes which counted towards his election. When the provisions of Section 5 (b) of this Article are applicable, the votes which a director would otherwise be entitled to cast shall be increased or decreased correspondingly. All the votes which a director is entitled to cast shall be cast as a unit.

(j) The Board of Governors shall adopt regulations under which a member not entitled to appoint a director under (b) above may send a representative to attend any meeting of the Executive Directors when a request made by, or a matter particularly affecting, that member is under consideration.

(k) The Executive Directors may appoint such committees as they deem advisable. Membership of committees need not be limited to governors or directors or their alternates.

Section 4. *Managing Director and staff.*

(a) The Executive Directors shall select a Managing Director who shall not be a governor or an executive director. The Managing Director shall be chairman of the Executive Directors, but shall have no vote except a deciding vote in case of an equal division. He may participate in meetings of the Board of Governors, but shall not vote at such meetings. The Managing Director shall cease to hold office when the Executive Directors so decide.

(b) The Managing Director shall be chief of the operating staff of the Fund and shall conduct, under the direction of the Executive Directors, the ordinary business of the Fund. Subject to the general control of the Executive Directors, he shall be responsible for the organization, appointment and dismissal of the staff of the Fund.

(c) The Managing Director and the staff of the Fund, in the discharge of their functions, shall owe their duty entirely to the Fund and

to no other authority. Each member of the Fund shall respect the international character of this duty and shall refrain from all attempts to influence any of the staff in the discharge of his functions.

(d) In appointing the staff the Managing Director shall, subject to the paramount importance of securing the highest standards of efficiency and of technical competence, pay due regard to the importance of recruiting personnel on as wide a geographical basis as possible.

Section 5. *Voting.*

(a) Each member shall have two hundred and fifty votes plus one additional vote for each part of its quota equivalent to one hundred thousand United States dollars.

(b) Whenever voting is required under Article V, Section 4 or 5, each member shall have the number of votes to which it is entitled under (a) above, adjusted:

(i) by the addition of one vote for the equivalent of each 400,000 United States dollars of net sales of its currency up to the date when the vote is taken, or

(ii) by the subtraction of one vote for the equivalent of each 400,000 United States dollars of its net purchases of the currencies of other members up to the date when the vote is taken

provided, that neither net purchases nor net sales shall be deemed at any time to exceed an amount equal to the quota of the member involved.

(c) For the purpose of all computations under this Section, United States dollars shall be deemed to be of the weight and fineness in effect on July 1, 1944, adjusted for any uniform change under Article IV, Section 7, if a waiver is made under Section 8 (d) of that Article.

(d) Except as otherwise specifically provided, all decisions of the Fund shall be made by a majority of the votes cast.

Section 6. *Distribution of net income.*

(a) The Board of Governors shall determine annually what part of the Fund's net income shall be placed to reserve and what part, if any, shall be distributed.

(b) If any distribution is made, there shall first be distributed a two per cent. non-cumulative payment to each member on the amount by which seventy-five per cent. of its quota exceeded the Fund's average holdings of its currency during that year. The balance shall be paid to all members in proportion to their quotas. Payments to each member shall be made in its own currency.

Section 7. *Publication of reports.*

(a) The Fund shall publish an annual report containing an audited statement of its accounts, and shall issue, at intervals of three months or less, a summary statement of its transactions and its holdings of gold and currencies of members.

(b) The Fund may publish such other reports as it deems desirable or carrying out its purposes.

Section 8. *Communications of views to members.*

The Fund shall at all times have the right to communicate its views informally to any member on any matter arising under this Agreement. The Fund may, by a two-thirds majority of the total voting power, decide to publish a report made to a member regarding its monetary or economic conditions and developments which directly tend to produce a serious disequilibrium in the international balance of payments of members. If the member is not entitled to appoint an executive director, it shall be entitled to representation in accordance with Section 3 (j) of this Article. The Fund shall not publish a report involving changes in the fundamental structure of the economic organization of members.

ARTICLE XIII—OFFICES AND DEPOSITORIES.

Section 1. *Location of offices.*

The principal office of the Fund shall be located in the territory of the member having the largest quota, and agencies or branch offices may be established in the territories of other members.

Section 2. *Depositories.*

(a) Each member country shall designate its central bank as a depository for all the Fund's holdings of its currency, or if it has no central bank it shall designate such other institution as may be acceptable to the Fund.

(b) The Fund may hold other assets, including gold, in the depositories designated by the five members having the largest quotas and in such other designated depositories as the Fund may select. Initially, at least one-half of the holdings of the Fund shall be held in the depository designated by the member in whose territories the Fund has its principal office and at least forty per cent. shall be held in the depositories designated by the remaining four members referred to above. However, all transfers of gold by the Fund shall be made with due regard to the costs of transport and anticipated requirements of the Fund. In an emergency the Executive Directors may transfer all or any part of the Fund's gold holdings to any place where they can be adequately protected.

Section 3. *Guarantee of the Fund's assets.*

Each member guarantees all assets of the Fund against loss resulting from failure or default on the part of the depository designated by it.

ARTICLE XIV—TRANSITIONAL PERIOD.

Section 1. *Introduction.*

The Fund is not intended to provide facilities for relief or reconstruction or to deal with international indebtedness arising out of the war.

Section 2. *Exchange restrictions.*

In the post-war transitional period members may, notwithstanding the provisions of any other articles of this Agreement, maintain and adapt to changing circumstances (and, in the case of members whose territories have been occupied by the enemy, introduce where necessary) restrictions on payments and transfers for current international transactions. Members shall, however, have continuous regard in their foreign exchange policies to the purposes of the Fund; and, as soon as conditions permit, they shall take all possible measures to develop such commercial and financial arrangements with other members as will facilitate international payments and the maintenance of exchange stability. In particular, members shall withdraw restrictions maintained or imposed under this Section as soon as they are satisfied that they will be able, in the absence of such restrictions, to settle their balance of payments in a manner which will not unduly encumber their access to the resources of the Fund.

Section 3. *Notification to the Fund.*

Each member shall notify the Fund before it becomes eligible under Article XX, Section 4 (c) or (d), to buy currency from the Fund, whether it intends to avail itself of the transitional arrangements in Section 2 of this Article, or whether it is prepared to accept the obligations of Article VIII, Sections 2, 3 and 4. A member availing itself of the transitional arrangements shall notify the Fund as soon thereafter as it is prepared to accept the above-mentioned obligations.

Section 4. *Action of the Fund relating to restrictions.*

Not later than three years after the date on which the Fund begins operations and in each year thereafter, the Fund shall report on the restrictions still in force under Section 2 of this Article. Five years after the date on which the Fund begins operations, and in each year thereafter, any member still retaining any restrictions inconsistent with Article VIII, Sections 2, 3, or 4, shall consult the Fund as to their further retention. The Fund may, if it deems such action necessary in exceptional circumstances, make representations to any member that conditions are favourable for the withdrawal of any particular restriction, or for the general abandonment of restrictions, inconsistent with the provisions of any other articles of this Agreement. The member shall be given a suitable time to reply to such representations. If the Fund finds that the member persists in maintaining restrictions which are inconsistent with the purposes of the Fund, the member shall be subject to Article XV, Section 2 (a).

Section 5. *Nature of Transitional period.*

In its relations with members, the Fund shall recognize that the post-war transitional period will be one of change and adjustment and in making decisions on requests occasioned thereby which are presented by any member it shall give the member the benefit of any reasonable doubt.

ARTICLE XV—WITHDRAWAL FROM MEMBERSHIP.

Section 1. *Right of Members to withdraw.*

Any member may withdraw from the Fund at any time by transmitting a notice in writing to the Fund at its principal office. Withdrawal shall become effective on the date such notice is received.

Section 2. *Compulsory withdrawal.*

(a) If a member fails to fulfil any of its obligations under this Agreement, the Fund may declare the member ineligible to use the resources of the Fund. Nothing in this Section shall be deemed to limit the provisions of Article IV, Section 6, Article V, Section 5, or Article VI, Section 1.

(b) If, after the expiration of a reasonable period the member persists in its failure to fulfil any of its obligations under this Agreement, or a difference between a member and the Fund under Article IV, Section 6, continues, that member may be required to withdraw from membership in the Fund by a decision of the Board of Governors carried by a majority of the governors representing a majority of the total voting power.

(c) Regulations shall be adopted to ensure that before action is taken against any member under (a) or (b) above, the member shall be informed in reasonable time of the complaint against it and given an adequate opportunity for stating its case, both orally and in writing.

Section 3. *Settlement of accounts with members withdrawing.*

When a member withdraws from the Fund, normal transactions of the Fund in its currency shall cease and settlement of all accounts between it and the Fund shall be made with reasonable despatch by agreement between it and the Fund. If agreement is not reached promptly, the provisions of Schedule D shall apply to the settlement of accounts.

ARTICLE XVI—EMERGENCY PROVISIONS.

Section 1. *Temporary Suspension.*

(a) In the event of an emergency or the development of unforeseen circumstances threatening the operations of the Fund, the Executive Directors by unanimous vote may suspend for a period of not more than one hundred and twenty days the operation of any of the following provisions:

- (i) Article IV, Sections 3 and 4 (b).
- (ii) Article V, Sections 2, 3, 7, 8 (a) and (f).
- (iii) Article VI, Section 2.
- (iv) Article XI, Section 1.

(b) Simultaneously with any decision to suspend the operation of any of the foregoing provisions, the Executive Directors shall call a meeting of the Board of Governors for the earliest practicable date.

(c) The Executive Directors may not extend any suspension beyond one hundred and twenty days. Such suspension may be extended, however, for an additional period of not more than two hundred and forty days, if the Board of Governors by a four-fifths majority of the total voting power so decides, but it may not be further extended except by amendment of this Agreement pursuant to Article XVII.

(d) The Executive Directors may, by a majority of the total voting power, terminate such suspension at any time.

Section 2. *Liquidation of the Fund.*

(a) The Fund may not be liquidated except by decision of the Board of Governors. In an emergency, if the Executive Directors decide that liquidation of the Fund may be necessary, they may temporarily suspend all transactions, pending decision by the Board.

(b) If the Board of Governors decides to liquidate the Fund, the Fund shall forthwith cease to engage in any activities except those incidental to the orderly collection and liquidation of its assets and the settlement of its liabilities, and all obligations of members under this Agreement shall cease except those set out in this Article, in Article XVIII, paragraph (c), in Schedule D, paragraph 7, and in Schedule E.

(c) Liquidation shall be administered in accordance with the provisions of Schedule E.

ARTICLE XVII—AMENDMENTS.

(a) Any proposal to introduce modifications in this Agreement, whether emanating from a member, a governor or the Executive Directors, shall be communicated to the chairman of the Board of Governors who shall bring the proposal before the Board. If the proposed amendment is approved by the Board the Fund shall, by circular letter or telegram, ask all members whether they accept the proposed amendment. When three-fifths of the members, having four-fifths of the total voting power, have accepted the proposed amendment, the Fund shall certify the fact by a formal communication addressed to all members.

(b) Notwithstanding (a) above, acceptance by all members is required in the case of any amendment modifying

(i) the right to withdraw from the Fund (Article XV, Section 1);

(ii) the provision that no change in a member's quota shall be made without its consent (Article III, Section 2);

(iii) the provision that no change may be made in the par value of a member's currency except on the proposal of that member (Article IV, Section 5 (b)).

(c) Amendments shall enter into force for all members three months after the date of the formal communication unless a shorter period is specified in the circular letter or telegram.

ARTICLE XVIII—INTERPRETATION.

(a) Any question of interpretation of the provisions of this Agreement arising between any member and the Fund or between any members of the Fund shall be submitted to the Executive Directors for their decision. If the question particularly affects any member not entitled to appoint an executive director it shall be entitled to representation in accordance with Article XII, Section 3 (j).

(b) In any case where the Executive Directors have given a decision under (a) above, any member may require that the question be referred to the Board of Governors, whose decision shall be final. Pending the result of the reference to the Board the Fund may, so far as it deems necessary, act on the basis of the decision of the Executive Directors.

(c) Whenever a disagreement arises between the Fund and a member which has withdrawn, or between the Fund and any member during the liquidation of the Fund, such disagreement shall be submitted to arbitration by a tribunal of three arbitrators, one appointed by the Fund, another by the member or withdrawing member and an umpire who, unless the parties otherwise agree, shall be appointed by the President of the Permanent Court of International Justice or such other authority as may have been prescribed by regulation adopted by the Fund. The umpire shall have full power to settle all questions of procedure in any case where the parties are in disagreement with respect thereto.

ARTICLE XIX—EXPLANATION OF TERMS.

In interpreting the provisions of this Agreement the Fund and its members shall be guided by the following:

(a) A member's monetary reserves means its net official holdings of gold, of convertible currencies of other members, and of the currencies of such non-members as the Fund may specify.

(b) The official holdings of a member means central holdings (that is, the holdings of its Treasury, central bank, stabilization fund, or similar fiscal agency).

(c) The holdings of other official institutions or other banks within its territories may, in any particular case, be deemed by the Fund, after consultation with the member, to be official holdings to the extent that they are substantially in excess of working balances; provided that for the purpose of determining whether, in a particular case, holdings are in excess of working balances, there shall be deducted from such holdings amounts of currency due to official institutions and banks in the territories of members or non-members specified under (d) below.

(d) A member's holdings of convertible currencies means its holdings of the currencies of other members which are not availing themselves of the transitional arrangements under Article XIV, Section 2, together with its holdings of the currencies of such non-members as

the Fund may from time to time specify. The term currency for this purpose includes without limitation coins, paper money, bank balances, bank acceptances, and government obligations issued with a maturity not exceeding twelve months.

(e) A member's monetary reserves shall be calculated by deducting from its central holdings the currency liabilities to the Treasuries, central banks, stabilization funds, or similar fiscal agencies of other members or non-members specified under (d) above, together with similar liabilities to other official institutions and other banks in the territories of members, or non-members specified under (d) above. To these net holdings shall be added the sums deemed to be official holdings of other official institutions and other banks under (c) above.

(f) The Fund's holdings of the currency of a member shall include any securities accepted by the Fund under Article III, Section 5.

(g) The Fund, after consultation with a member which is availing itself of the transitional arrangements under Article XIV, Section 2, may deem holdings of the currency of that member which carry specified rights of conversion into another currency or into gold to be holdings of convertible currency for the purpose of the calculation of monetary reserves.

(h) For the purpose of calculating gold subscriptions under Article III, Section 3, a member's net official holdings of gold and United States dollars shall consist of its official holdings of gold and United States currency after deducting central holdings of its currency by other countries and holdings of its currency by other official institutions and other banks if these holdings carry specified rights of conversion into gold or United States currency.

(i) Payments for current transactions means payments which are not for the purpose of transferring capital, and includes, without limitation:

(i) All payments due in connection with foreign trade, other current business, including services, and normal short-term banking and credit facilities;

(ii) Payments due as interest on loans and as net income from other investments;

(iii) Payments of moderate amount for amortization of loans or for depreciation of direct investments;

(iv) Moderate remittances for family living expenses.

The Fund may, after consultation with the members concerned, determine whether certain specific transactions are to be considered current transactions or capital transactions.

ARTICLE XX—FINAL PROVISIONS.

Section 1. *Entry into force.*

This Agreement shall enter into force when it has been signed on behalf of governments having sixty-five per cent. of the total of the quotas set forth in Schedule A and when the instruments referred to in Section 2 (a) of this Article have been deposited on their behalf, but in no event shall this Agreement enter into force before May 1, 1945.

Section 2. *Signature.*

(a) Each government on whose behalf this Agreement is signed shall deposit with the Government of the United States of America an instrument setting forth that it has accepted this Agreement in accordance with its law and has taken all steps necessary to enable it to carry out all of its obligations under this Agreement.

(b) Each government shall become a member of the Fund as from the date of the deposit on its behalf of the instrument referred to in (a) above, except that no government shall become a member before this Agreement enters into force under Section 1 of this Article.

(c) The Government of the United States of America shall inform the governments of all countries whose names are set forth in Schedule A, and all governments whose membership is approved in accordance with Article II, Section 2, of all signatures of this Agreement and of the deposit of all instruments referred to in (a) above.

(d) At the time this Agreement is signed on its behalf, each government shall transmit to the Government of the United States of America one one-hundredth of one per cent. of its total subscription in gold or United States dollars for the purpose of meeting administrative expenses of the Fund. The Government of the United States of America shall hold such funds in a special deposit account and shall transmit them to the Board of Governors of the Fund when the initial meeting has been called under Section 3 of this Article. If this Agreement has not come into force by December 31, 1945, the Government of the United States of America shall return such funds to the governments that transmitted them.

(e) This Agreement shall remain open for signature at Washington on behalf of the governments of the countries whose names are set forth in Schedule A until December 31, 1945.

(f) After December 31, 1945, this Agreement shall be open for signature on behalf of the government of any country whose membership has been approved in accordance with Article II, Section 2.

(g) By their signature of this Agreement, all governments accept it both on their own behalf and in respect of all their colonies, overseas territories, all territories under their protection, suzerainty, or authority and all territories in respect of which they exercise a mandate.

(h) In the case of governments whose metropolitan territories have been under enemy occupation, the deposit of the instrument referred to in (a) above may be delayed until one hundred and eighty days after the date on which these territories have been liberated. If, however, it is not deposited by any such government before the expiration of this period the signature affixed on behalf of that government shall become void and the portion of its subscription paid under (d) above shall be returned to it.

(i) Paragraphs (d) and (h) shall come into force with regard to each signatory government as from the date of its signature.

Section 3. *Inauguration of the Fund.*

(a) As soon as this Agreement enters into force under Section 1 of this Article, each member shall appoint a governor and the member having the largest quota shall call the first meeting of the Board of Governors.

(b) At the first meeting of the Board of Governors, arrangements shall be made for the selection of provisional executive directors. The governments of the five countries for which the largest quotas are set forth in Schedule A shall appoint provisional executive directors. If one or more of such governments have not become members, the executive directorships they would be entitled to fill shall remain vacant until they become members, or until January 1, 1946, whichever is the earlier. Seven provisional executive directors shall be elected in accordance with the provisions of Schedule C and shall remain in office until the date of the first regular election of executive directors which shall be held as soon as practicable after January 1, 1946.

(c) The Board of Governors may delegate to the provisional executive directors any powers except those which may not be delegated to the Executive Directors.

Section 4. *Initial determination of par values.*

(a) When the Fund is of the opinion that it will shortly be in a position to begin exchange transactions, it shall so notify the members and shall request each member to communicate within thirty days the par value of its currency based on the rates of exchange prevailing on the sixtieth day before the entry into force of this Agreement. No member whose metropolitan territory has been occupied by the enemy shall be required to make such a communication while that territory is a theatre of major hostilities or for such period thereafter as the Fund may determine. When such a member communicates the par value of its currency the provisions of (d) below shall apply.

(b) The par value communicated by a member whose metropolitan territory has not been occupied by the enemy shall be the par value of that member's currency for the purposes of this Agreement unless, within ninety days after the request referred to in (a) above has been received, (i) the member notifies the Fund that it regards the par value as unsatisfactory, or (ii) the Fund notifies the member that in its opinion the par value cannot be maintained without causing recourse to the Fund on the part of that member or others on a scale prejudicial to the Fund and to members. When notification is given under (i) or (ii) above, the Fund and the member shall, within a period determined by the Fund in the light of all relevant circumstances, agree upon a suitable par value for that currency. If the Fund and the member do not agree within the period so determined, the member shall be deemed to have withdrawn from the Fund on the date when the period expires.

(c) When the par value of a member's currency has been established under (b) above, either by the expiration of ninety days without notification, or by agreement after notification, the member shall be

eligible to buy from the Fund the currencies of other members to the full extent permitted in this Agreement, provided that the Fund has begun exchange transactions.

(*d*) In the case of a member whose metropolitan territory has been occupied by the enemy, the provisions of (*b*) above shall apply, subject to the following modifications:

(i) The period of ninety days shall be extended so as to end on a date to be fixed by agreement between the Fund and the member;

(ii) Within the extended period the member may, if the Fund has begun exchange transactions, buy from the Fund with its currency the currencies of other members, but only under such conditions and in such amounts as may be prescribed by the Fund;

(iii) At any time before the date fixed under (i) above, changes may be made by agreement with the Fund in the par value communicated under (*a*) above.

(*e*) If a member whose metropolitan territory has been occupied by the enemy adopts a new monetary unit before the date to be fixed under (*d*) (i) above, the par value fixed by that member for the new unit shall be communicated to the Fund and the provisions of (*d*) above shall apply.

(*f*) Changes in par values agreed with the Fund under this Section shall not be taken into account in determining whether a proposed change falls within (i), (ii) or (iii) of Article IV, Section 5 (*c*).

(*g*) A member communicating to the Fund a par value for the currency of its metropolitan territory shall simultaneously communicate a value, in terms of that currency, for each separate currency, where such exists, in the territories in respect of which it has accepted this Agreement under Section 2 (*g*) of this Article, but no member shall be required to make a communication for the separate currency of a territory which has been occupied by the enemy while that territory is a theatre of major hostilities or for such period thereafter as the Fund may determine. On the basis of the par value so communicated, the Fund shall compute the par value of each separate currency. A communication or notification to the Fund under (*a*), (*b*) or (*d*) above regarding the par value of a currency, shall also be deemed, unless the contrary is stated, to be a communication or notification regarding the par value of all the separate currencies referred to above. Any member may, however, make a communication or notification relating to the metropolitan or any of the separate currencies alone. If the member does so, the provisions of the preceding paragraphs (including (*d*) above, if a territory where a separate currency exists has been occupied by the enemy) shall apply to each of these currencies separately.

(*h*) The Fund shall begin exchange transactions at such date as it may determine after members having sixty-five per cent. of the total of the quotas set forth in Schedule A have become eligible, in accordance with the preceding paragraphs of this Section, to purchase the currencies of other members, but in no event until after major hostilities in Europe have ceased.

(i) The Fund may postpone exchange transactions with any member if its circumstances are such that, in the opinion of the Fund, they would lead to use of the resources of the Fund in a manner contrary to the purposes of this Agreement or prejudicial to the Fund or the members.

(j) The par values of the currencies of governments which indicate their desire to become members after December 31, 1945, shall be determined in accordance with the provisions of Article II, Section 2.

DONE at Washington, in a single copy which shall remain deposited in the archives of the Government of the United States of America which shall transmit certified copies to all governments whose names are set forth in Schedule A and to all governments whose membership is approved in accordance with Article II, Section 2.

SCHEDULE A.

QUOTAS.

	(In millions of United States Dollars)
Australia.....	200
Belgium.....	225
Bolivia.....	10
Brazil.....	150
Canada.....	300
Chile.....	50
China.....	550
Colombia.....	50
Costa Rica.....	5
Cuba.....	50
Czechoslovakia.....	125
Denmark*.....	*
Dominican Republic.....	5
Ecuador.....	5
Egypt.....	45
El Salvador.....	2.5
Ethiopia.....	6
France.....	450
Greece.....	40
Guatemala.....	5
Haiti.....	5
Honduras.....	2.5
Iceland.....	1
India.....	400
Iran.....	25
Iraq.....	8
Liberia.....	.5
Luxembourg.....	10
Mexico.....	90
Netherlands.....	275
New Zealand.....	50
Nicaragua.....	2
Norway.....	50
Panama.....	.5
Paraguay.....	2
Peru.....	25
Philippine Commonwealth.....	15
Poland.....	125
Union of South Africa.....	100
Union of Soviet Socialist Republics.....	1200
United Kingdom.....	1300
United States.....	2750

SCHEDULE A—*Conc.*QUOTAS—*Conc.*

	(In millions of United States Dollars)
Uruguay	15
Venezuela.....	15
Yugoslavia.....	60

*The quota of Denmark shall be determined by the Fund after the Danish Government has declared its readiness to sign this Agreement but before signature takes place.

SCHEDULE B.

PROVISIONS WITH RESPECT TO REPURCHASE BY A MEMBER OF ITS CURRENCY HELD BY THE FUND.

1. In determining the extent to which repurchase of a member's currency from the Fund under Article V, Section 7 (b) shall be made with each type of monetary reserve, that is, with gold and with each convertible currency, the following rule, subject to 2 below, shall apply:

(a) If the member's monetary reserves have not increased during the year, the amount payable to the Fund shall be distributed among all types of reserves in proportion to the member's holdings thereof at the end of the year.

(b) If the member's monetary reserves have increased during the year, a part of the amount payable to the Fund equal to one-half of the increase shall be distributed among those types of reserves which have increased in proportion to the amount by which each of them has increased. The remainder of the sum payable to the Fund shall be distributed among all types of reserves in proportion to the member's remaining holdings thereof.

(c) If after all the repurchases required under Article V, Section 7 (b), had been made, the result would exceed any of the limits specified in Article V, Section 7 (c), the Fund shall require such repurchases to be made by the members proportionately in such manner that the limits will not be exceeded.

2. The Fund shall not acquire the currency of any non-member under Article V, Section 7 (b) and (c).

3. In calculating monetary reserves and the increase in monetary reserves during any year for the purpose of Article V, Section 7 (b) and (c), no account shall be taken, unless deductions have otherwise been made by the member for such holdings, of any increase in those monetary reserves which is due to currency previously inconvertible having become convertible during the year; or to holdings which are the proceeds of a long-term or medium-term loan contracted during the year; or to holdings which have been transferred or set aside for repayment of a loan during the subsequent year.

4. In the case of members whose metropolitan territories have been occupied by the enemy, gold newly produced during the five years after the entry into force of this Agreement from mines located within their metropolitan territories shall not be included in computations of their monetary reserves or of increases in their monetary reserves.

SCHEDULE C.

ELECTION OF EXECUTIVE DIRECTORS.

1. The election of the elective executive directors shall be by ballot of the governors eligible to vote under Article XII, Section 3 (b) (iii) and (iv).

2. In balloting for the five directors to be elected under Article XII, Section 3 (b) (iii), each of the governors eligible to vote shall cast for one person all of the votes to which he is entitled under Article XII, Section 5 (a). The five persons receiving the greatest number of votes shall be directors, provided that no person who received less than nineteen per cent. of the total number of votes that can be cast (eligible votes) shall be considered elected.

3. When five persons are not elected in the first ballot, a second ballot shall be held in which the person who received the lowest number of votes shall be ineligible for election and in which there shall vote only (a) those governors who voted in the first ballot for a person not elected, and (b) those governors whose votes for a person elected are deemed under 4 below to have raised the votes cast for that person above twenty per cent. of the eligible votes.

4. In determining whether the votes cast by a governor are to be deemed to have raised the total of any person above twenty per cent. of the eligible votes the twenty per cent. shall be deemed to include, first, the votes of the governor casting the largest number of votes for such person, then the votes of the governor casting the next largest number, and so on until twenty per cent, is reached.

5. Any governor part of whose votes must be counted in order to raise the total of any person above nineteen per cent. shall be considered as casting all of his votes for such person even if the total votes for such person thereby exceed twenty per cent.

6. If, after the second ballot, five persons have not been elected, further ballots shall be held on the same principles until five persons have been elected, provided that after four persons are elected, the fifth may be elected by a simple majority of the remaining votes and shall be deemed to have been elected by all such votes.

7. The directors to be elected by the American Republics under Article XII, Section 3 (b) (iv) shall be elected as follows:

(a) Each of the directors shall be elected separately.

(b) In the election of the first director, each governor representing an American Republic eligible to participate in the election shall cast for one person all the votes to which he is entitled. The person receiving the largest number of votes shall be elected provided that he has received not less than forty-five per cent. of the total votes.

(c) If no person is elected on the first ballot further ballots shall be held, in each of which the person receiving the lowest number of votes shall be eliminated, until one person receives a number of votes sufficient for election under (b) above.

(d) Governors whose votes contributed to the election of the first director shall take no part in the election of the second director.

(e) Persons who did not succeed in the first election shall not be ineligible for election as the second director.

(f) A majority of the votes which can be cast shall be required for election of the second director. If at the first ballot no person receives a majority, further ballots shall be held in each of which the person receiving the lowest number of votes shall be eliminated, until some person obtains a majority.

(g) The second director shall be deemed to have been elected by all the votes which could have been cast in the ballot securing his election.

SCHEDULE D.

SETTLEMENT OF ACCOUNTS WITH MEMBERS WITHDRAWING.

1. The Fund shall be obligated to pay to a member withdrawing an amount equal to its quota, plus any other amounts due to it from the Fund, less any amounts due to the Fund, including charges accruing after the date of its withdrawal; but no payment shall be made until six months after the date of withdrawal. Payments shall be made in the currency of the withdrawing member.

2. If the Fund's holdings of the currency of the withdrawing member are not sufficient to pay the net amount due from the Fund, the balance shall be paid in gold, or in such other manner as may be agreed. If the Fund and the withdrawing member do not reach agreement within six months of the date of withdrawal, the currency in question held by the Fund shall be paid forthwith to the withdrawing member. Any balance due shall be paid in ten half-yearly instalments during the ensuing five years. Each such instalment shall be paid, at the option of the Fund, either in the currency of the withdrawing member acquired after its withdrawal or by the delivery of gold.

3. If the Fund fails to meet any instalment which is due in accordance with the preceding paragraphs, the withdrawing member shall be entitled to require the Fund to pay the instalment in any currency held by the Fund with the exception of any currency which has been declared scarce under Article VII, Section 3.

4. If the Fund's holdings of the currency of a withdrawing member exceed the amount due to it, and if agreement on the method of settling accounts is not reached within six months of the date of withdrawal, the former member shall be obligated to redeem such excess currency in gold or, at its option, in the currencies of members which at the time of redemption are convertible. Redemption shall be made at the parity existing at the time of withdrawal from the Fund. The withdrawing member shall complete redemption within five years of the date of withdrawal, or within such longer period as may be fixed by the Fund, but shall not be required to redeem in any half-yearly period more than one-tenth of the Fund's excess holdings of its currency at the date of withdrawal plus further acquisitions of the currency during such half-yearly period. If the withdrawing member does not fulfil this obligation, the Fund may in an orderly manner liquidate in any market the amount of currency which should have been redeemed.

5. Any member desiring to obtain the currency of a member which has withdrawn shall acquire it by purchase from the Fund, to the extent that such member has access to the resources of the Fund and that such currency is available under 4 above.

6. The withdrawing member guarantees the unrestricted use at all times of the currency disposed of under 4 and 5 above for the purchase of goods or for payment of sums due to it or to persons within its territories. It shall compensate the Fund for any loss resulting from the difference between the par value of its currency on the date of withdrawal and the value realized by the Fund on disposal under 4 and 5 above.

7. In the event of the Fund going into liquidation under Article XVI, Section 2, within six months of the date on which the member withdraws, the account between the Fund and that government shall be settled in accordance with Article XVI, Section 2, and Schedule E.

SCHEDULE E

ADMINISTRATION OF LIQUIDATION

1. In the event of liquidation the liabilities of the Fund other than the repayment of subscriptions shall have priority in the distribution of the assets of the Fund. In meeting each such liability the Fund shall use its assets in the following order:—

(a) the currency in which the liability is payable;

(b) gold;

(c) all other currencies in proportion, so far as may be practicable, to the quotas of the members.

2. After the discharge of the Fund's liabilities in accordance with 1 above, the balance of the Fund's assets shall be distributed and apportioned as follows:

(a) The Fund shall distribute its holdings of gold among the members whose currencies are held by the Fund in amounts less than their quotas. These members shall share the gold so distributed in the proportions of the amounts by which their quotas exceed the Fund's holdings of their currencies.

(b) The Fund shall distribute to each member one-half the Fund's holdings of its currency but such distribution shall not exceed fifty per cent. of its quota.

(c) The Fund shall apportion the remainder of its holdings of each currency among all the members in proportion to the amounts due to each member after the distributions under (a) and (b) above.

3. Each member shall redeem the holdings of its currency apportioned to other members under 2 (c) above, and shall agree with the Fund within three months after a decision to liquidate upon an orderly procedure for such redemption.

4. If a member has not reached agreement with the Fund within the three month period referred to in 3 above, the Fund shall use the currencies of other members apportioned to that member under 2 (c) above to redeem the currency of that member apportioned to other members. Each currency apportioned to a member which has not reached agreement shall be used, as far as possible, to redeem its currency apportioned to the members which have made agreements with the Fund under 3 above.

5. If a member has reached agreement with the Fund in accordance with 3 above, the Fund shall use the currencies of other members apportioned to that member under 2 (c) above to redeem the currency of that member apportioned to other members which have made agreements with the Fund under 3 above. Each amount so redeemed shall be redeemed in the currency of the member to which it was apportioned.

6. After carrying out the preceding paragraphs, the Fund shall pay to each member the remaining currencies held for its account.

7. Each member whose currency has been distributed to other members under 6 above shall redeem such currency in gold or, at its option, in the currency of the member requesting redemption, or in such other manner as may be agreed between them. If the members involved do not otherwise agree, the member obligated to redeem shall complete redemption within five years of the date of distribution, but shall not be required to redeem in any half-yearly period more than one-tenth of the amount distributed to each other member. If the member does not fulfil this obligation, the amount of currency which should have been redeemed may be liquidated in an orderly manner in any market.

8. Each member whose currency has been distributed to other members under 6 above guarantees the unrestricted use of such currency at all times for the purchase of goods or for payment of sums due to it or to persons in its territories. Each member so obligated agrees to compensate other members for any loss resulting from the difference between the par value of its currency on the date of the decision to liquidate the Fund and the value realized by such members on disposal of its currency.

SECOND SCHEDULE.

ARTICLES OF AGREEMENT OF THE INTERNATIONAL
BANK FOR RECONSTRUCTION AND DEVELOPMENT

The Governments on whose behalf the present Agreement is signed agree as follows:

INTRODUCTORY ARTICLE.

The International Bank for Reconstruction and Development is established and shall operate in accordance with the following provisions:

ARTICLE I—PURPOSES

The purposes of the Bank are:

(i) To assist in the reconstruction and development of territories of members by facilitating the investment of capital for productive purposes, including the restoration of economies destroyed or disrupted by war, the reconversion of productive facilities to peacetime needs and the encouragement of the development of productive facilities and resources in less developed countries.

(ii) To promote private foreign investment by means of guarantees or participations in loans and other investments made by private investors; and when private capital is not available on reasonable terms, to supplement private investment by providing, on suitable conditions, finance for productive purposes out of its own capital, funds raised by it and its other resources.

(iii) To promote the long-range balanced growth of international trade and the maintenance of equilibrium in balances of payments by encouraging international investment for the development of the productive resources of members, thereby assisting in raising productivity, the standard of living and conditions of labour in their territories.

(iv) To arrange the loans made or guaranteed by it in relation to international loans through other channels so that the more useful and urgent projects, large and small alike, will be dealt with first.

(v) To conduct its operations with due regard to the effect of international investment on business conditions in the territories of members and, in the immediate post-war years, to assist in bringing about a smooth transition from a wartime to a peacetime economy.

The Bank shall be guided in all its decisions by the purposes set forth above.

ARTICLE II—MEMBERSHIP IN AND CAPITAL OF THE BANK

Section 1. *Membership.*

(a) The original members of the Bank shall be those members of the International Monetary Fund which accept membership in the Bank before the date specified in Article XI, Section 2 (e).

(b) Membership shall be open to other members of the Fund, at such times and in accordance with such terms as may be prescribed by the Bank.

Section 2. *Authorized capital.*

(a) The authorized capital stock of the Bank shall be \$10,000,000,000, in terms of United States dollars of the weight and fineness in effect on July 1, 1944. The capital stock shall be divided into 100,000 shares having a par value of \$100,000 each, which shall be available for subscription only by members.

(b) The capital stock may be increased when the Bank deems it advisable by a three-fourths majority of the total voting power.

Section 3. *Subscription of shares.*

(a) Each member shall subscribe shares of the capital stock of the Bank. The minimum number of shares to be subscribed by the original members shall be those set forth in Schedule A. The minimum number of shares to be subscribed by other members shall be determined by the Bank, which shall reserve a sufficient portion of its capital stock for subscription by such members.

(b) The Bank shall prescribe rules laying down the conditions under which members may subscribe shares of the authorized capital stock of the Bank in addition to their minimum subscriptions.

(c) If the authorized capital stock of the Bank is increased, each member shall have a reasonable opportunity to subscribe, under such conditions as the Bank shall decide, a proportion of the increase of stock equivalent to the proportion which its stock theretofore subscribed bears to the total capital stock of the Bank, but no member shall be obligated to subscribe any part of the increased capital.

Section 4. *Issue price of shares.*

Shares included in the minimum subscriptions of original members shall be issued at par. Other shares shall be issued at par unless the Bank by a majority of the total voting power decides in special circumstances to issue them on other terms.

Section 5. *Division and calls of subscribed capital.*

The subscription of each member shall be divided into two parts as follows:

(i) twenty per cent. shall be paid or subject to call under Section 7 (2) of this Article as needed by the Bank for its operations;

(ii) the remaining eighty per cent. shall be subject to call by the Bank only when required to meet obligations of the Bank created under Article IV, Section 1 (a) (ii) and (iii).

Calls on unpaid subscriptions shall be uniform on all shares.

Section 6. *Limitation on liability.*

Liability on shares shall be limited to the unpaid portion of the issue price of the shares.

Section 7. *Method of payment of subscriptions for shares.*

Payment of subscriptions for shares shall be made in gold or United States dollars and in the currencies of the members as follows:

(i) under Section 5 (i) of this Article, two per cent of the price of each share shall be payable in gold or United States dollars, and, when calls are made, the remaining eighteen per cent. shall be paid in the currency of the member;

(ii) when a call is made under Section 5 (ii) of this Article, payment may be made at the option of the member either in gold, United States dollars or in the currency required to discharge the obligations of the Bank for the purpose for which the call is made;

(iii) when a member makes payments in any currency under (i) and (ii) above, such payments shall be made in amounts equal in value to the member's liability under the call. This liability shall be a proportionate part of the subscribed capital stock of the Bank as authorized and defined in Section 2 of this Article.

Section 8. *Time of payment of subscriptions.*

(a) The two per cent. payable on each share in gold or United States dollars under Section 7 (i) of this Article, shall be paid within sixty days of the date on which the Bank begins operations, provided that

(i) any original member of the Bank whose metropolitan territory has suffered from enemy occupation or hostilities during the present war shall be granted the right to postpone payment of one-half per cent. until five years after that date.

(ii) an original member who cannot make such a payment because it has not recovered possession of its gold reserves which are still seized or immobilized as a result of the war may postpone all payment until such date as the Bank shall decide.

(b) The remainder of the price of each share payable under Section 7 (i) of this Article shall be paid as and when called by the Bank, provided that

(i) the Bank shall, within one year of its beginning operations, call not less than eight per cent. of the price of the share in addition to the payment of two per cent. referred to in (a) above:

(ii) not more than five per cent. of the price of the share shall be called in any period of three months.

Section 9. *Maintenance of value of certain currency holdings of the Bank.*

(a) Whenever (i) the par value of a member's currency is reduced, or (ii) the foreign exchange value of a member's currency has, in the opinion of the Bank, depreciated to a significant extent within that member's territories, the member shall pay to the Bank within a reasonable time an additional amount of its own currency sufficient

to maintain the value, as of the time of initial subscription, of the amount of the currency of such member which is held by the Bank and derived from currency originally paid in to the Bank by the member under Article II, Section 7 (i), from currency referred to in Article IV, Section 2 (b), or from any additional currency furnished under the provisions of the present paragraph, and which has not been re-purchased by the member for gold or for the currency of any member which is acceptable to the Bank.

(b) Whenever the par value of a member's currency is increased, the Bank shall return to such member within a reasonable time an amount of that member's currency equal to the increase in the value of the amount of such currency described in (a) above.

(c) The provisions of the preceding paragraphs may be waived by the Bank when a uniform proportionate change in the par values of the currencies of all its members is made by the International Monetary Fund.

Section 10. *Restriction on disposal of shares.*

Shares shall not be pledged or encumbered in any manner whatever and they shall be transferable only to the Bank.

ARTICLE III—GENERAL PROVISIONS RELATING TO LOANS AND GUARANTEES.

Section 1. *Use of resources.*

(a) The resources and the facilities of the Bank shall be used exclusively for the benefit of members with equitable consideration to projects for development and projects for reconstruction alike.

(b) For the purpose of facilitating the restoration and reconstruction of the economy of members whose metropolitan territories have suffered great devastation from enemy occupation or hostilities, the Bank, in determining the conditions and terms of loans made to such members, shall pay special regard to lightening the financial burden and expediting the completion of such restoration and reconstruction.

Section 2. *Dealings between members and the Bank.*

Each member shall deal with the Bank only through its Treasury, central bank, stabilization fund or other similar fiscal agency, and the Bank shall deal with members only by or through the same agencies.

Section 3. *Limitations on guarantees and borrowings of the Bank.*

The total amount outstanding of guarantees, participations in loans and direct loans made by the Bank shall not be increased at any time, if by such increase the total would exceed one hundred per cent. of the unimpaired subscribed capital, reserves and surplus of the Bank.

Section 4. *Conditions on which the Bank may guarantee or make loans.*

The Bank may guarantee, participate in, or make loans to any member or any political subdivision thereof and any business, indus-

trial, and agricultural enterprise in the territories of a member, subject to the following conditions:

(i) When the member in whose territories the project is located is not itself the borrower, the member or the central bank or some comparable agency of the member which is acceptable to the Bank, fully guarantees the repayment of the principal and the payment of interest and other charges on the loan.

(ii) The Bank is satisfied that in the prevailing market conditions the borrower would be unable otherwise to obtain the loan under conditions which in the opinion of the Bank are reasonable for the borrower.

(iii) A competent committee, as provided for in Article V, Section 7, has submitted a written report recommending the project after a careful study of the merits of the proposal.

(iv) In the opinion of the Bank the rate of interest and other charges are reasonable and such rate, charges and the schedule for repayment of principal are appropriate to the project.

(v) In making or guaranteeing a loan, the Bank shall pay due regard to the prospects that the borrower, and, if the borrower is not a member, that the guarantor, will be in position to meet its obligations under the loan; and the Bank shall act prudently in the interests both of the particular member in whose territories the project is located and of the members as a whole.

(vi) In guaranteeing a loan made by other investors, the Bank receives suitable compensation for its risk.

(vii) Loans made or guaranteed by the Bank shall, except in special circumstances, be for the purpose of specific projects of reconstruction or development.

Section 5. *Use of loans guaranteed, participated in or made by the Bank.*

(a) The Bank shall impose no conditions that the proceeds of a loan shall be spent in the territories of any particular member or members.

(b) The Bank shall make arrangements to ensure that the proceeds of any loan are used only for the purposes for which the loan was granted, with due attention to considerations of economy and efficiency and without regard to political or other non-economic influences or considerations.

(c) In the case of loans made by the Bank, it shall open an account in the name of the borrower and the amount of the loan shall be credited to this account in the currency or currencies in which the loan is made. The borrower shall be permitted by the Bank to draw on this account only to meet expenses in connection with the project as they are actually incurred.

ARTICLE IV—OPERATIONS.

Section 1. *Methods of making or facilitating loans.*

(a) The Bank may make or facilitate loans which satisfy the general conditions of Article III in any of the following ways:

(i) By making or participating in direct loans out of its own funds corresponding to its unimpaired paid-up capital and surplus and, subject to Section 6 of this Article, to its reserves;

(ii) By making or participating in direct loans out of funds raised in the market of a member, or otherwise borrowed by the Bank;

(iii) By guaranteeing in whole or in part loans made by private investors through the usual investment channels.

(b) The Bank may borrow funds under (a) (ii) above or guarantee loans under (a) (iii) above only with the approval of the member in whose markets the funds are raised and the member in whose currency the loan is denominated, and only if those members agree that the proceeds may be exchanged for the currency of any other member without restriction.

Section 2. *Availability and transferability of currencies.*

(a) Currencies paid into the Bank under Article II, Section 7 (i), shall be loaned only with the approval in each case of the member whose currency is involved; provided, however, that if necessary, after the Bank's subscribed capital has been entirely called, such currencies shall, without restriction by the members whose currencies are offered, be used or exchanged for the currencies required to meet contractual payments of interest, other charges or amortization on the Bank's own borrowings, or to meet the Bank's liabilities with respect to such contractual payments on loans guaranteed by the Bank.

(b) Currencies received by the Bank from borrowers or guarantors in payment on account of principal of direct loans made with currencies referred to in (a) above shall be exchanged for the currencies of other members or reloaned only with the approval in each case of the members whose currencies are involved; provided, however, that if necessary, after the Bank's subscribed capital has been entirely called, such currencies shall, without restriction by the members whose currencies are offered, be used or exchanged for the currencies required to meet contractual payments of interest, other charges or amortization on the Bank's own borrowings, or to meet the Bank's liabilities with respect to such contractual payments on loans guaranteed by the Bank.

(c) Currencies received by the Bank from borrowers or guarantors in payment on account of principal of direct loans made by the Bank under Section 1 (a) (ii) of this Article, shall be held and used, without restriction by the members, to make amortization payments, or to anticipate payment of or repurchase part or all of the Bank's own obligations.

(d) All other currencies available to the Bank, including those raised in the market or otherwise borrowed under Section 1 (a) (ii) of this Article, those obtained by the sale of gold, those received as payments of interest and other charges for direct loans made under Sections 1 (a) (i) and (ii), and those received as payments of commissions and other charges under Section 1 (a) (iii), shall be used or exchanged for other currencies or gold required in the operations of the Bank without restriction by the members whose currencies are offered.

(e) Currencies raised in the markets of members by borrowers on loans guaranteed by the Bank under Section 1 (a) (iii) of this Article, shall also be used or exchanged for other currencies without restriction by such members.

Section 3. *Provision of currencies for direct loans.*

The following provisions shall apply to direct loans under Section 1 (a) (i) and (ii) of this Article:

(a) The Bank shall furnish the borrower with such currencies of members, other than the member in whose territories the project is located, as are needed by the borrower for expenditures to be made in the territories of such other members to carry out the purposes of the loan.

(b) The Bank may, in exceptional circumstances when local currency required for the purposes of the loan cannot be raised by the borrower on reasonable terms, provide the borrower as part of the loan with an appropriate amount of that currency.

(c) The Bank, if the project gives rise indirectly to an increased need for foreign exchange by the member in whose territories the project is located, may in exceptional circumstances provide the borrower as part of the loan with an appropriate amount of gold or foreign exchange not in excess of the borrower's local expenditure in connection with the purposes of the loan.

(d) The Bank may, in exceptional circumstances, at the request of a member in whose territories a portion of the loan is spent, repurchase with gold or foreign exchange a part of that member's currency thus spent but in no case shall the part so repurchased exceed the amount by which the expenditure of the loan in those territories gives rise to an increased need for foreign exchange.

Section 4. *Payment provisions for direct loans.*

Loan contracts under Section 1 (a) (i) or (ii) of this Article shall be made in accordance with the following payment provisions:

(a) The terms and conditions of interest and amortization payments, maturity and dates of payment of each loan shall be determined by the Bank. The Bank shall also determine the rate and any other terms and conditions of commission to be charged in connection with such loan.

In the case of loans made under Section 1 (a) (ii) of this Article during the first ten years of the Bank's operations, this rate of commission shall be not less than one per cent. per annum and not greater than one and one-half per cent. per annum, and shall be charged on the outstanding portion of any such loan. At the end of this period of ten years, the rate of commission may be reduced by the Bank with respect both to the outstanding portions of loans already made and to future loans, if the reserves accumulated by the Bank under Section 6 of this Article and out of other earnings are considered by it sufficient to justify a reduction. In the case of future loans the Bank shall also have discretion to increase the rate of commission beyond the above limit, if experience indicates that an increase is advisable.

(b) All loan contracts shall stipulate the currency or currencies in which payments under the contract shall be made to the Bank. At the option of the borrower, however, such payments may be made in gold, or subject to the agreement of the Bank, in the currency of a member other than that prescribed in the contract.

(i) In the case of loans made under Section 1 (a) (i) of this Article, the loan contracts shall provide that payments to the Bank of interest, other charges and amortization shall be made in the currency loaned, unless the member whose currency is loaned agrees that such payments shall be made in some other specified currency or currencies. These payments, subject to the provisions of Article II, Section 9 (c), shall be equivalent to the value of such contractual payments at the time the loans were made, in terms of a currency specified for the purpose by the Bank by a three-fourths majority of the total voting power.

(ii) In the case of loans made under Section 1 (a) (ii) of this Article, the total amount outstanding and payable to the Bank in any one currency shall at no time exceed the total amount of the outstanding borrowings made by the Bank under Section 1 (a) (ii) and payable in the same currency.

(c) If a member suffers from an acute exchange stringency, so that the service of any loan contracted by that member or guaranteed by it or by one of its agencies cannot be provided in the stipulated manner, the member concerned may apply to the Bank for a relaxation of the conditions of payment. If the Bank is satisfied that some relaxation is in the interests of the particular member and of the operations of the Bank and of its members as a whole, it may take action under either, or both, of the following paragraphs with respect to the whole, or part, of the annual service:

(i) The Bank may, in its discretion, make arrangements with the member concerned to accept service payments on the loan in the member's currency for periods not to exceed three years upon appropriate terms regarding the use of such currency and the maintenance of its foreign exchange value; and for the repurchase of such currency on appropriate terms.

(ii) The Bank may modify the terms of amortization or extend the life of the loan, or both.

Section 5. *Guarantees.*

(a) In guaranteeing a loan placed through the usual investment channels, the Bank shall charge a guarantee commission payable periodically on the amount of the loan outstanding at a rate determined by the Bank. During the first ten years of the Bank's operations, this rate shall be not less than one per cent. per annum and not greater than one and one-half per cent. per annum. At the end of this period of ten years, the rate of commission may be reduced by the Bank with respect both to the outstanding portions of loans already guaranteed and to future loans if the reserves accumulated by the Bank under Section 6 of this Article and out of other earnings are considered by it sufficient to justify a reduction. In the case of future loans the Bank

shall also have discretion to increase the rate of commission beyond the above limit, if experience indicates that an increase is advisable.

(b) Guarantee commissions shall be paid directly to the Bank by the borrower.

(c) Guarantees by the Bank shall provide that the Bank may terminate its liability with respect to interest if, upon default by the borrower and by the guarantor, if any, the Bank offers to purchase, at par and interest accrued to a date designated in the offer, the bonds or other obligations guaranteed.

(d) The Bank shall have power to determine any other terms and conditions of the guarantee.

Section 6. *Special Reserve.*

The amount of commissions received by the Bank under Sections 4 and 5 of this Article shall be set aside as a special reserve, which shall be kept available for meeting liabilities of the Bank in accordance with Section 7 of this Article. The special reserve shall be held in such liquid form, permitted under this Agreement, as the Executive Directors may decide.

Section 7. *Methods of meeting liabilities of the Bank in case of defaults.*

In cases of default on loans made, participated in, or guaranteed by the Bank:

(a) The Bank shall make such arrangements as may be feasible to adjust the obligations under the loans, including arrangements under or analogous to those provided in Section 4 (c) of this Article.

(b) The payments in discharge of the Bank's liabilities on borrowings or guarantees under Sections 1 (a) (ii) and (iii) of this Article shall be charged:

(i) first, against the special reserve provided in Section 6 of this Article;

(ii) then, to the extent necessary and at the discretion of the Bank, against the other reserves, surplus and capital available to the Bank.

(c) Whenever necessary to meet contractual payments of interest, other charges or amortization on the Bank's own borrowings, or to meet the Bank's liabilities with respect to similar payments on loans guaranteed by it, the Bank may call an appropriate amount of the unpaid subscriptions of members in accordance with Article II, Sections 5 and 7. Moreover, if it believes that a default may be of long duration, the Bank may call an additional amount of such unpaid subscriptions not to exceed in any one year one per cent. of the total subscriptions of the members for the following purposes:

(i) To redeem prior to maturity or otherwise discharge its liability on all or part of the outstanding principal of any loan guaranteed by it in respect of which the debtor is in default;

(ii) To repurchase, or otherwise discharge its liability on, all or part of its own outstanding borrowings.

Section 8. *Miscellaneous operations.*

In addition to the operations specified elsewhere in this Agreement, the Bank shall have the power:

(i) To buy and sell securities it has issued and to buy and sell securities which it has guaranteed or in which it has invested, provided that the Bank shall obtain the approval of the member in whose territories the securities are to be bought or sold.

(ii) To guarantee securities in which it has invested for the purpose of facilitating their sale.

(iii) To borrow the currency of any member with the approval of that member.

(iv) To buy and sell such other securities as the Directors by a three-fourths majority of the total voting power may deem proper for the investment of all or part of the special reserve under Section 6 of the Article.

In exercising the powers conferred by this Section, the Bank may deal with any person, partnership, association, corporation or other legal entity in the territories of any member.

Section 9. *Warning to be placed on securities.*

Every security guaranteed or issued by the Bank shall bear on its face a conspicuous statement to the effect that it is not an obligation of any government unless expressly stated on the security.

Section 10. *Political activity prohibited.*

The Bank and its officers shall not interfere in the political affairs of any member; nor shall they be influenced in their decisions by the political character of the member or members concerned. Only economic considerations shall be relevant to their decisions, and these considerations shall be weighed impartially in order to achieve the purposes stated in Article I.

ARTICLE V—ORGANIZATION AND MANAGEMENT.

Section 1. *Structure of the Bank.*

The Bank shall have a Board of Governors, Executive Directors, a President and such other officers and staff to perform such duties as the Bank may determine.

Section 2. *Board of Governors.*

(a) All the powers of the Bank shall be vested in the Board of Governors consisting of one governor and one alternate appointed by each member in such manner as it may determine. Each governor and each alternate shall serve for five years, subject to the pleasure of the member appointing him, and may be reappointed. No alternate may vote except in the absence of his principal. The Board shall select one of the governors as Chairman.

(b) The Board of Governors may delegate to the Executive Directors authority to exercise any powers of the Board, except the power to:

(i) Admit new members and determine the conditions of their admission;

(ii) Increase or decrease the capital stock;

(iii) Suspend a member;

(iv) Decide appeals from interpretation of this Agreement given by the Executive Directors;

(v) Make arrangements to co-operate with other international organizations (other than informal arrangements of a temporary and administrative character);

(vi) Decide to suspend permanently the operations of the Bank and to distribute its assets;

(vii) Determine the distribution of the net income of the Bank.

(c) The Board of Governors shall hold an annual meeting and such other meetings as may be provided for by the Board or called by the Executive Directors. Meetings of the Board shall be called by the Directors whenever requested by five members or by members having one-quarter of the total voting power.

(d) A quorum for any meeting of the Board of Governors shall be a majority of the Governors, exercising not less than two-thirds of the total voting power.

(e) The Board of Governors may by regulation establish a procedure whereby the Executive Directors, when they deem such action to be in the best interests of the Bank, may obtain a vote of the Governors on a specific question without calling a meeting of the Board.

(f) The Board of Governors, and the Executive Directors to the extent authorized, may adopt such rules and regulations as may be necessary or appropriate to conduct the business of the Bank.

(g) Governors and alternates shall serve as such without compensation from the Bank, but the Bank shall pay them reasonable expenses incurred in attending meetings.

(h) The Board of Governors shall determine the remuneration to be paid to the Executive Directors and the salary and terms of the contract of service of the President.

Section 3. *Voting.*

(a) Each member shall have two hundred and fifty votes plus one additional vote for each share of stock held.

(b) Except as otherwise specifically provided, all matters before the Bank shall be decided by a majority of the votes cast.

Section 4. *Executive Directors.*

(a) The Executive Directors shall be responsible for the conduct of the general operations of the Bank, and for this purpose shall exercise all the powers delegated to them by the Board of Governors.

(b) There shall be twelve Executive Directors, who need not be governors, and of whom;

(i) five shall be appointed, one by each of the five members having the largest number of shares;

(ii) seven shall be elected according to Schedule B by all the Governors other than those appointed by the five members referred to in (i) above.

For the purpose of this paragraph, "members" means governments of countries whose names are set forth in Schedule A, whether they are original members or become members in accordance with Article II, Section 1 (b). When governments of other countries become members, the Board of Governors may, by a four-fifths majority of the total voting power, increase the total number of Directors by increasing the number of Directors to be elected.

Executive Directors shall be appointed or elected every two years.

(c) Each Executive Director shall appoint an alternate with full power to act for him when he is not present. When the Executive Directors appointing them are present, alternates may participate in meetings but shall not vote.

(d) Directors shall continue in office until their successors are appointed or elected. If the office of an elected director becomes vacant more than ninety days before the end of his term, another director shall be elected for the remainder of the term by the Governors who elected the former director. A majority of the votes cast shall be required for election. While the office remains vacant, the alternate of the former director shall exercise his powers, except that of appointing an alternate.

(e) The Executive Directors shall function in continuous session at the principal office of the Bank and shall meet as often as the business of the Bank may require.

(f) A quorum for any meeting of the Executive Directors shall be a majority of the Directors, exercising not less than one-half of the total voting power.

(g) Each appointed Director shall be entitled to cast the number of votes allotted under Section 3 of this Article to the member appointing him. Each elected Director shall be entitled to cast the number of votes which counted toward his election. All the votes which a Director is entitled to cast shall be cast as a unit.

(h) The Board of Governors shall adopt regulations under which a member not entitled to appoint a Director under (b) above may send a representative to attend any meeting of the Executive Directors when a request made by, or a matter particularly affecting, that member is under consideration.

(i) The Executive Directors may appoint such committees as they deem advisable. Membership of such committees need not be limited to Governors or Directors or their alternates.

Section 5. *President and Staff.*

(a) The Executive Directors shall select a President who shall not be a Governor or an Executive Director or an alternate for either. The President shall be Chairman of the Executive Directors, but shall have no vote except a deciding vote in case of an equal division. He may participate in meetings of the Board of Governors, but shall not vote at such meetings. The President shall cease to hold office when the Executive Directors so decide.

(b) The President shall be chief of the operating staff of the Bank and shall conduct, under the direction of the Executive Directors, the ordinary business of the Bank. Subject to the general control of the Executive Directors, he shall be responsible for the organization, appointment and dismissal of the officers and staff.

(c) The President, officers and staff of the Bank, in the discharge of their offices, owe their duty entirely to the Bank and to no other authority. Each member of the Bank shall respect the international character of this duty and shall refrain from all attempts to influence any of them in the discharge of their duties.

(d) In appointing the officers and staff the President shall, subject to the paramount importance of securing the highest standards of efficiency and of technical competence, pay due regard to the importance of recruiting personnel on as wide a geographical basis as possible.

Section 6. *Advisory Council.*

(a) There shall be an Advisory Council of not less than seven persons selected by the Board of Governors including representatives of banking, commercial, industrial, labour, and agricultural interests, and with as wide a national representation as possible. In those fields where specialized international organizations exist, the members of the Council representative of those fields shall be selected in agreement with such organizations. The Council shall advise the Bank on matters of general policy. The Council shall meet annually and on such other occasions as the Bank may request.

(b) Councillors shall serve for two years and may be reappointed. They shall be paid their reasonable expenses incurred on behalf of the Bank.

Section 7. *Loan Committees.*

The committees required to report on loans under Article III, Section 4, shall be appointed by the Bank. Each such committee shall include an expert selected by the Governor representing the member in whose territories the project is located and one or more members of the technical staff of the Bank.

Section 8. *Relationship to other international organizations.*

(a) The Bank, within the terms of this Agreement, shall co-operate with any general international organization and with public international organizations having specialized responsibilities in related fields. Any arrangements for such co-operation which would involve a modification of any provision of this Agreement may be effected only after amendment to this Agreement under Article VIII.

(b) In making decisions on applications for loans or guarantees relating to matters directly within the competence of any international organization of the types specified in the preceding paragraph and participated in primarily by members of the Bank, the Bank shall give consideration to the views and recommendations of such organization.

Section 9. *Location of offices.*

(a) The principal office of the Bank shall be located in the territory of the member holding the greatest number of shares.

(b) The Bank may establish agencies or branch offices in the territories of any member of the Bank.

Section 10. *Regional offices and councils.*

(a) The Bank may establish regional offices and determine the location of, and the areas to be covered by, each regional office.

(b) Each regional office shall be advised by a regional council representative of the entire area and selected in such manner as the Bank may decide.

Section 11. *Depositories.*

(a) Each member shall designate its central bank as a depository for all the Bank's holdings of its currency or, if it has no central bank, it shall designate such other institution as may be acceptable to the Bank.

(b) The Bank may hold other assets, including gold, in depositories designated by the five members having the largest number of shares and in such other designated depositories as the Bank may select. Initially, at least one-half of the gold holdings of the Bank shall be held in the depository designated by the member in whose territory the Bank has its principal office, and at least forty per cent. shall be held in the depositories designated by the remaining four members referred to above, each of such depositories to hold, initially, not less than the amount of gold paid on the shares of the member designating it. However, all transfers of gold by the Bank shall be made with due regard to the costs of transport and anticipated requirements of the Bank. In an emergency the Executive Directors may transfer all or any part of the Bank's gold holdings to any place where they can be adequately protected.

Section 12. *Form of holdings of currency.*

The Bank shall accept from any member, in place of any part of the member's currency, paid in to the Bank under Article II, Section 7 (i), or to meet amortization payments on loans made with such currency, and not needed by the Bank in its operations, notes or similar obligations issued by the Government of the member or the depository designated by such member, which shall be non-negotiable, non-interest-bearing and payable at their par value on demand by credit to the account of the Bank in the designated depository.

Section 13. *Publication of reports and provision of information.*

(a) The Bank shall publish an annual report containing an audited statement of its accounts and shall circulate to members at intervals of three months or less a summary statement of its financial position and a profit and loss statement showing the results of its operations.

(b) The Bank may publish such other reports as it deems desirable to carry out its purposes.

(c) Copies of all reports, statements and publications made under this section shall be distributed to members.

Section 14. *Allocation of net income.*

(a) The Board of Governors shall determine annually what part of the Bank's net income, after making provision for reserves, shall be allocated to surplus and what part, if any, shall be distributed.

(b) If any part is distributed, up to two per cent. non-cumulative shall be paid, as a first charge against the distribution for any year, to each member on the basis of the average amount of the loans outstanding during the year made under Article IV, Section 1 (a) (i), out of currency corresponding to its subscription. If two per cent. is paid as a first charge, any balance remaining to be distributed shall be paid to all members in proportion to their shares. Payments to each member shall be made in its own currency, or if that currency is not available in other currency acceptable to the member. If such payments are made in currencies other than the member's own currency, the transfer of the currency and its use by the receiving member after payment shall be without restriction by the members.

ARTICLE VI—WITHDRAWAL AND SUSPENSION OF MEMBERSHIP:
SUSPENSION OF OPERATIONS.

Section 1. *Right of members to withdraw.*

Any member may withdraw from the Bank at any time by transmitting a notice in writing to the Bank at its principal office. Withdrawal shall become effective on the date such notice is received.

Section 2. *Suspension of membership.*

If a member fails to fulfil any of its obligations to the Bank, the Bank may suspend its membership by decision of a majority of the Governors, exercising a majority of the total voting power. The member so suspended shall automatically cease to be a member one year from the date of its suspension unless a decision is taken by the same majority to restore the member to good standing.

While under suspension, a member shall not be entitled to exercise any rights under this Agreement, except the right of withdrawal, but shall remain subject to all obligations.

Section 3. *Cessation of membership in International Monetary Fund.*

Any member which ceases to be a member of the International Monetary Fund shall automatically cease after three months to be a member of the Bank unless the Bank by three-fourths of the total voting power has agreed to allow it to remain a member.

Section 4. *Settlement of accounts with governments ceasing to be members.*

(a) When a government ceases to be a member, it shall remain liable for its direct obligations to the Bank and for its contingent liabilities to the Bank so long as any part of the loans or guarantees contracted before it ceased to be a member are outstanding; but it shall cease

to incur liabilities with respect to loans and guarantees entered into thereafter by the Bank and to share either in the income or the expenses of the Bank.

(b) At the time a government ceases to be a member, the Bank shall arrange for the repurchase of its shares as a part of the settlement of accounts with such government in accordance with the provisions of (c) and (d) below. For this purpose the repurchase price of the shares shall be the value shown by the books of the Bank on the day the government ceases to be a member.

(c) The payment for shares repurchased by the Bank under this section shall be governed by the following conditions:

(i) Any amount due to the government for its shares shall be withheld so long as the government, its central bank or any of its agencies remains liable, as borrower or guarantor, to the Bank and such amount may, at the option of the Bank, be applied on any such liability as it matures. No amount shall be withheld on account of the liability of the government resulting from its subscription for shares under Article II, Section 5 (ii). In any event, no amount due to a member for its shares shall be paid until six months after the date upon which the government ceases to be a member;

(ii) Payments for shares may be made from time to time, upon their surrender by the government, to the extent by which the amount due as the repurchase price in (b) above exceeds the aggregate of liabilities on loans and guarantees in (c) (i) above until the former member has received the full repurchase price;

(iii) Payments shall be made in the currency of the country receiving payment or at the option of the Bank in gold;

(iv) If losses are sustained by the Bank on any guarantees, participations in loans, or loans which were outstanding on the date when the government ceased to be a member, and the amount of such losses exceeds the amount of the reserve provided against losses on the date when the government ceased to be a member, such government shall be obligated to repay upon demand the amount by which the repurchase price of its shares would have been reduced, if the losses had been taken into account when the repurchase price was determined. In addition, the former member government shall remain liable on any call for unpaid subscriptions under Article II, Section 5 (ii) to the extent that it would have been required to respond if the impairment of capital had occurred and the call had been made at the time the repurchase price of its shares was determined.

(d) If the Bank suspends permanently its operations under Section 5 (b) of this Article, within six months of the date upon which any government ceases to be a member, all rights of such government shall be determined by the provisions of Section 5 of this Article.

Section 5. *Suspension of operations and settlement of obligations.*

(a) In an emergency the Executive Directors may suspend temporarily operations in respect of new loans and guarantees pending an

opportunity for further consideration and action by the Board of Governors.

(b) The Bank may suspend permanently its operations in respect of new loans and guarantees by vote of a majority of the Governors, exercising a majority of the total voting power. After such suspension of operations the Bank shall forthwith cease all activities, except those incident to the orderly realization, conservation and preservation of its assets and settlement of its obligations.

(c) The liability of all members for uncalled subscriptions to the capital stock of the Bank and in respect of the depreciation of their own currencies shall continue until all claims of creditors, including all contingent claims, shall have been discharged.

(d) All creditors holding direct claims shall be paid out of the assets of the Bank, and then out of payments to the Bank on calls on unpaid subscriptions. Before making any payments to creditors holding direct claims, the Executive Directors shall make such arrangements as are necessary, in their judgment, to insure a distribution to holders of contingent claims ratably with creditors holding direct claims.

(e) No distribution shall be made to members on account of their subscriptions to the capital stock of the Bank until

(i) all liabilities to creditors have been discharged or provided for, and

(ii) a majority of the Governors, exercising a majority of the total voting power, have decided to make a distribution.

(f) After a decision to make a distribution has been taken under (e) above, the Executive Directors may by a two-thirds majority vote make successive distributions of the assets of the Bank to members until all of the assets have been distributed. This distribution shall be subject to the prior settlement of all outstanding claims of the Bank against each member.

(g) Before any distribution of assets is made, the Executive Directors shall fix the proportionate share of each member according to the ratio of its shareholding to the total outstanding shares of the Bank.

(h) The Executive Directors shall value the assets to be distributed as at the date of distribution and then proceed to distribute in the following manner:

(i) There shall be paid to each member in its own obligations or those of its official agencies or legal entities within its territories, in so far as they are available for distribution, an amount equivalent in value to its proportionate share of the total amount to be distributed;

(ii) Any balance due to a member after payment has been made under (i) above shall be paid, in its own currency, in so far as it is held by the Bank, up to an amount equivalent in value to such balance;

(iii) Any balance due to a member after payment has been made under (i) and (ii) above shall be paid in gold or currency acceptable to the member, in so far as they are held by the Bank, up to an amount equivalent in value to such balance;

(iv) Any remaining assets held by the Bank after payments have been made to members under (i), (ii), and (iii) above shall be distributed *pro rata* among the members.

(i) Any member receiving assets distributed by the Bank in accordance with (h) above, shall enjoy the same rights with respect to such assets as the Bank enjoyed prior to their distribution.

ARTICLE VII—STATUS, IMMUNITIES AND PRIVILEGES.

Section 1. *Purposes of Article.*

To enable the Bank to fulfil the functions with which it is entrusted, the status, immunities and privileges set forth in this Article shall be accorded to the Bank in the territories of each member.

Section 2. *Status of the Bank.*

The Bank shall possess full juridical personality, and, in particular, the capacity:

- (i) to contract;
- (ii) to acquire and dispose of immovable and movable property;
- (iii) to institute legal proceedings.

Section 3. *Position of the Bank with regard to judicial process.*

Actions may be brought against the Bank only in a court of competent jurisdiction in the territories of a member in which the Bank has an office, has appointed an agent for the purpose of accepting service or notice of process, or has issued or guaranteed securities. No actions shall, however, be brought by members or persons acting for or deriving claims from members. The property and assets of the Bank shall, wheresoever located and by whomsoever held, be immune from all forms of seizure, attachment or execution before the delivery of final judgment against the Bank.

Section 4. *Immunity of assets from seizure.*

Property and assets of the Bank, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation or any other form of seizure by executive or legislative action.

Section 5. *Immunity of archives.*

The archives of the Bank shall be inviolable.

Section 6. *Freedom of assets from restrictions.*

To the extent necessary to carry out the operations provided for in this Agreement and subject to the provisions of this Agreement, all property and assets of the Bank shall be free from restrictions, regulations, controls and moratoria of any nature.

Section 7. *Privilege for communications.*

The official communications of the Bank shall be accorded by each member the same treatment that it accords to the official communications of other members.

Section 8. *Immunities and privileges of officers and employees.*

All governors, executive directors, alternates, officers and employees of the Bank

(i) shall be immune from legal process with respect to acts performed by them in their official capacity except when the Bank waives this immunity;

(ii) not being local nationals, shall be accorded the same immunities from immigration restrictions, alien registration requirements and national service obligations and the same facilities as regards exchange restrictions as are accorded by members to the representatives, officials and employees of comparable rank of other members;

(iii) shall be granted the same treatment in respect of traveling facilities as is accorded by members to representatives, officials and employees of comparable rank of other members.

Section 9. *Immunities from taxation.*

(a) The Bank, its assets, property, income and its operations and transactions authorized by this Agreement, shall be immune from all taxation and from all customs duties. The Bank shall also be immune from liability for the collection or payment of any tax or duty.

(b) No tax shall be levied on or in respect of salaries and emoluments paid by the Bank to executive directors, alternates, officials or employees of the Bank who are not local citizens, local subjects, or other local nationals.

(c) No taxation of any kind shall be levied on any obligation or security issued by the Bank (including any dividend or interest thereon) by whomsoever held—

(i) which discriminates against such obligation or security solely because it is issued by the Bank; or

(ii) if the sole jurisdictional basis for such taxation is the place or currency in which it is issued, made payable or paid, or the location of any office or place of business maintained by the Bank.

(d) No taxation of any kind shall be levied on any obligation or security guaranteed by the Bank (including any dividend or interest thereon) by whomsoever held—

(i) which discriminates against such obligation or security solely because it is guaranteed by the Bank; or

(ii) if the sole jurisdictional basis for such taxation is the location of any office or place of business maintained by the Bank.

Section 10. *Application of Article.*

Each member shall take such action as is necessary in its own territories for the purpose of making effective in terms of its own law the principles set forth in this Article and shall inform the Bank of the detailed action which it has taken.

ARTICLE VIII—AMENDMENTS.

(a) Any proposal to introduce modifications in this Agreement, whether emanating from a member, a Governor or the Executive Directors, shall be communicated to the Chairman of the Board of Governors who shall bring the proposal before the Board. If the proposed amendment is approved by the Board the Bank shall, by circular letter or telegram, ask all members whether they accept the proposed amendment. When three-fifths of the members, having four-fifths of the total voting power, have accepted the proposed amendment, the Bank shall certify the fact by a formal communication addressed to all members.

(b) Notwithstanding (a) above, acceptance by all members is required in the case of any amendment modifying (i) the right to withdraw from the Bank provided in Article VI, Section 1; (ii) the right secured by Article II, Section 3 (c); (iii) the limitation on liability provided in Article II, Section 6.

(c) Amendments shall enter into force for all members three months after the date of the formal communication unless a shorter period is specified in the circular letter or telegram.

ARTICLE IX—INTERPRETATION

(a) Any question of interpretation of the provisions of this Agreement arising between any member and the Bank or between any members of the Bank shall be submitted to the Executive Directors for their decision. If the question particularly affects any member not entitled to appoint an Executive Director, it shall be entitled to representation in accordance with Article V, Section 4 (h).

(b) In any case where the Executive Directors have given a decision under (a) above, any member may require that the question be referred to the Board of Governors, whose decision shall be final. Pending the result of the reference to the Board, the Bank may, so far as it deems necessary, act on the basis of the decision of the Executive Directors.

(c) Whenever a disagreement arises between the Bank and a country which has ceased to be a member, or between the Bank and any member during the permanent suspension of the Bank, such disagreement shall be submitted to arbitration by a tribunal of three arbitrators, one appointed by the Bank, another by the country involved and an umpire who, unless the parties otherwise agree, shall be appointed by the President of the Permanent Court of International Justice or such other authority as may have been prescribed by regulation adopted by the Bank. The umpire shall have full power to settle all questions of procedure in any case where the parties are in disagreement with respect thereto.

ARTICLE X—APPROVAL DEEMED GIVEN

Whenever the approval of any member is required before any act may be done by the Bank, except in Article VIII, approval shall be deemed to have been given unless the member presents an objection within such reasonable period as the Bank may fix in notifying the member of the proposed act.

ARTICLE XI—FINAL PROVISIONS.

Section 1. *Entry into force.*

This Agreement shall enter into force when it has been signed on behalf of governments whose minimum subscriptions comprise not less than 65 per cent. of the total subscriptions set forth in Schedule A and when the instruments referred to in Section 2 (a) of this Article have been deposited on their behalf, but in no event shall this Agreement enter into force before May 1, 1945.

Section 2. *Signature.*

(a) Each government on whose behalf this Agreement is signed shall deposit with the Government of the United States of America an instrument setting forth that it has accepted this Agreement in accordance with its law and has taken all steps necessary to enable it to carry out all of its obligations under this Agreement.

(b) Each government shall become a member of the Bank as from the date of the deposit on its behalf of the instrument referred to in (a) above, except that no government shall become a member before this Agreement enters into force under Section 1 of this Article.

(c) The Government of the United States of America shall inform the governments of all countries whose names are set forth in Schedule A, and all governments whose membership is approved in accordance with Article II, Section 1 (b), of all signatures of this Agreement and of the deposit of all instruments referred to in (a) above.

(d) At the time this Agreement is signed on its behalf, each government shall transmit to the Government of the United States of America one one-hundredth of one per cent. of the price of each share in gold or United States dollars for the purpose of meeting administrative expenses of the Bank. This payment shall be credited on account of the payment to be made in accordance with Article II, Section 8 (a). The Government of the United States of America shall hold such funds in a special deposit account and shall transmit them to the Board of Governors of the Bank when the initial meeting has been called under Section 3 of this Article. If this Agreement has not come into force by December 31, 1945, the Government of the United States of America shall return such funds to the governments that transmitted them.

(e) This Agreement shall remain open for signature at Washington on behalf of the governments of the countries whose names are set forth in Schedule A until December 31, 1945.

(f) After December 31, 1945, this Agreement shall be open for signature on behalf of the government of any country whose membership has been approved in accordance with Article II, Section 1(b).

(g) By their signature of this Agreement, all governments accept it both on their own behalf and in respect of all their colonies, overseas territories, all territories under their protection, suzerainty, or authority and all territories in respect of which they exercise a mandate.

(h) In the case of governments whose metropolitan territories have been under enemy occupation, the deposit of the instrument referred to in (a) above may be delayed until one hundred and eighty days after the date on which these territories have been liberated. If, however, it is not deposited by any such government before the expiration of this period, the signature affixed on behalf of that government shall become void and the portion of its subscription paid under (d) above shall be returned to it.

(i) Paragraphs (d) and (h) shall come into force with regard to each signatory government as from the date of its signature.

Section 3. *Inauguration of the Bank.*

(a) As soon as this Agreement enters into force under Section 1 of this Article, each member shall appoint a governor and the member to whom the largest number of shares is allocated in Schedule A shall call the first meeting of the Board of Governors.

(b) At the first meeting of the Board of Governors, arrangements shall be made for the selection of provisional Executive Directors. The governments of the five countries, to which the largest number of shares are allocated in Schedule A, shall appoint provisional Executive Directors. If one or more of such governments have not become members, the executive directorships which they would be entitled to fill shall remain vacant until they become members, or until January 1, 1946, whichever is the earlier. Seven provisional Executive Directors shall be elected in accordance with the provisions of Schedule B and shall remain in office until the date of the first regular election of Executive Directors which shall be held as soon as practicable after January 1, 1946.

(c) The Board of Governors may delegate to the provisional Executive Directors any powers except those which may not be delegated to the Executive Directors.

(d) The Bank shall notify members when it is ready to commence operations.

DONE at Washington, in a single copy which shall remain deposited in the archives of the Government of the United States of America, which shall transmit certified copies to all governments whose names are set forth in Schedule A and to all governments whose membership is approved in accordance with Article II, Section 1 (b).

SCHEDULE A.

Subscriptions -	(millions of dollars)
Australia.....	200
Belgium.....	225
Bolivia.....	7
Brazil.....	105
Canada.....	325
Chile.....	35
China.....	600
Colombia.....	35
Costa Rica.....	2
Cuba.....	35
Czechoslovakia.....	125
*Denmark.....	—
Dominican Republic.....	2
Ecuador.....	3.2
Egypt.....	40
El Salvador.....	1
Ethiopia.....	3
France.....	450
Greece.....	25
Guatemala.....	2
Haiti.....	2
Honduras.....	1
Iceland.....	1
India.....	400
Iran.....	24
Iraq.....	6
Liberia.....	.5
Luxembourg.....	10
Mexico.....	65
Netherlands.....	275
New Zealand.....	50
Nicaragua.....	.8
Norway.....	50
Panama.....	.2
Paraguay.....	.8
Peru.....	17.5
Philippine Commonwealth.....	15
Poland.....	125
Union of South Africa.....	100
Union of Soviet Socialist Republics.....	1,200
United Kingdom.....	1,300
United States.....	3,175
Uruguay.....	10.5
Venezuela.....	10.5
Yugoslavia.....	40
Total.....	9,100

* The quota of Denmark shall be determined by the Bank after Denmark accepts membership in accordance with these Articles of Agreement.

SCHEDULE B.

ELECTION OF EXECUTIVE DIRECTORS.

1. The election of the elective Executive Directors shall be by ballot of the Governors eligible to vote under Article V, Section 4 (b).

2. In balloting for the elective Executive Directors, each Governor eligible to vote shall cast for one person all of the votes to which the member appointing him is entitled under Section 3 of Article V. The seven persons receiving the greatest number of votes shall be Executive Directors, except that no person who receives less than fourteen per cent. of the total of the votes which can be cast (eligible votes) shall be considered elected.

3. When seven persons are not elected on the first ballot, a second ballot shall be held in which the person who received the lowest number of votes shall be ineligible for election and in which there shall vote only (a) those Governors who voted in the first ballot for a

SCHEDULE B—*Cont.*

person not elected and (b) those Governors whose votes for a person elected are deemed under 4 below to have raised the votes cast for that person above fifteen per cent. of the eligible votes.

4. In determining whether the votes cast by a Governor are to be deemed to have raised the total of any person above fifteen per cent. of the eligible votes, the fifteen per cent. shall be deemed to include, first, the votes of the Governor casting the largest number of votes for such person, then the votes of the Governor casting the next largest number, and so on until fifteen per cent. is reached.

5. Any Governor, part of whose votes must be counted in order to raise the total of any person above fourteen per cent., shall be considered as casting all of his votes for such person even if the total votes for such person thereby exceed fifteen per cent.

6. If, after the second ballot, seven persons have not been elected, further ballots shall be held on the same principles until seven persons have been elected, provided that after six persons are elected, the seventh may be elected by a simple majority of the remaining votes and shall be deemed to have been elected by all such votes.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 12.

An Act to provide for a Prize Court and Prize Law in Canada.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as *The Canada Prize Act, 1945*. Short title.

INTERPRETATION.

2. In this Act, unless the context otherwise requires, Definition.
“ship” includes vessel and boat, with the tackle, furniture and apparel of the ship, vessel or boat, and other words and expressions have the same meaning as in *The Admiralty Act, 1934*. 1934, c. 31.

PRIZE COURT.

3. (1) The Exchequer Court of Canada on its Admiralty Side shall have and exercise, subject to the provisions of this Act, jurisdiction in all matters of prize in Canada. Exchequer Court jurisdiction.

(2) A judge may exercise the prize jurisdiction of the Court in the same manner and to the same extent as he may exercise the Admiralty jurisdiction of the Court. Jurisdiction of judge.

(3) The Minister of Justice may, from time to time by notice published in the *Canada Gazette*, designate by name or office, the persons who may Act as Registrars, Marshals or other officers of the Court in the exercise of its prize jurisdiction. Officers.

4. An appeal may be taken from any decision of the Court or of a judge made in the exercise of the prize jurisdiction of the Court, in accordance with the provisions of *The Admiralty Act, 1934*, regarding appeals from decisions of the Court. Appeals.

PRIZE LAW OF CANADA.

Court to
take
cognizance
and
judicially
proceed in
certain
matters.

5. (1) The Court shall, subject to the provisions of this section, take cognizance of and judicially proceed upon all and all manner of captures, seizures, prizes and reprisals made under the authority of His Majesty in right of Canada of all ships, aircraft or goods, and shall hear and determine the same and, according to the Course of Admiralty and the Law of Nations, adjudge and condemn all such ships, aircraft or goods as belong to any enemy country or the citizens or subjects thereof or any other persons inhabiting any of the countries, territories or dominions of any enemy country or which are otherwise condemnable as prize.

Exercise of
prize
jurisdiction.

(2) Subject to any orders or regulations made under this Act and until otherwise provided by or pursuant to any other Act of the Parliament of Canada, all Acts enacted by the Parliament of the United Kingdom, and all orders, regulations or rules made pursuant thereto, in force in the United Kingdom on the tenth day of September, one thousand nine hundred and thirty-nine, in respect of ships, aircraft or goods taken as prize under the authority of His Majesty in right of the United Kingdom and within or brought within the United Kingdom or the territorial waters thereof, and in respect of all matters relating to the taking thereof, or otherwise with regard thereto as prize, shall apply in, and be the law of Canada, *mutatis mutandis*, in respect of ships, aircraft or goods taken as prize under the authority of His Majesty in right of Canada, and within or brought within Canada or the territorial waters thereof, and in respect of all matters relating to the taking thereof, or otherwise with regard thereto as prize; and, subject as aforesaid, the court shall exercise its prize jurisdiction in respect of the like persons, matters and things and in a like manner and with a like authority and to as full an extent in respect of such last mentioned ships, aircraft or goods as the High Court of Justice in England might on the said date exercise its prize jurisdiction in respect of such first mentioned ships, aircraft or goods.

Consent of
Attorney
General
to take
proceedings.

6. (1) After the commencement of this Act, no proceedings to enforce a claim for services rendered in retaking a ship, aircraft or goods taken by an enemy shall be instituted and no such claim shall be made or shall be relied upon in any proceedings by way of defence or otherwise without the consent of the Attorney General of Canada.

Evidence of
consent.

(2) Evidence of the consent required by this section may be given by means of a document purporting to give such consent and to be signed by the Attorney General of Canada.

PROCEDURE AND ORDERS OR REGULATIONS.

7. The Governor in Council may, on the recommendation of the Minister of Justice, make orders or regulations— Orders and regulations.
- (a) regulating the practice and procedure in causes or matters falling within the prize jurisdiction of the Court or a judge thereof;
 - (b) fixing the scale of costs, charges and fees in such causes or matters and regulating the taxation thereof, where costs are awarded for or against a party in any such cause or matter;
 - (c) fixing the fees payable to the Court or its officers in respect of anything done or any proceeding taken in such causes or matters;
 - (d) prescribing the powers and duties of Registrars and Marshals or their deputies and the powers and duties of other officers of the Court; and
 - (e) for such other purposes governing the exercise of the prize jurisdiction of the Court or to give effect to the provisions of this Act or otherwise in relation to prize as he may deem advisable.

RECIPROCAL ARRANGEMENTS WITH OTHER GOVERNMENTS.

8. (1) Where His Majesty in right of a government other than the Government of Canada or a co-belligerent of His Majesty consents to the taking as prize under the authority of His Majesty in the right of Canada, of ships, aircraft or goods within the territory or territorial waters of His Majesty in right of the said government, or of the said co-belligerent, or to the bringing within the said territory or territorial waters of ships, aircraft or goods so taken outside the said territory or territorial waters, the Court shall have and exercise jurisdiction in prize in respect of the said ships, aircraft or goods in a like manner and to the same extent as in the case of ships, aircraft or goods so taken on the high seas and brought within Canada or the territorial waters of Canada. Jurisdiction of Court in extra-territorial waters by consent.

(2) Where His Majesty in right of a government other than the Government of Canada or a co-belligerent of His Majesty has given the consent referred to in subsection one of this section, any ship, aircraft or goods taken as prize under the authority of His Majesty in right of Canada within or so taken and brought within the territory or territorial waters of His Majesty in right of the said government or of the said co-belligerent, before the said consent was given, shall be deemed to be so taken or brought with the said consent unless it is expressly stated in the said consent that it is to have effect only with respect to ships, aircraft or goods so taken or brought after the date of the consent. Consent where deemed to have been given.

Admissibility of evidence of prize court constituted under other authority.

(3) Without limiting or restricting the authority of the Court otherwise to receive or to admit evidence, where His Majesty in right of a government other than the Government of Canada or a co-belligerent of His Majesty has given the consent referred to in subsection one of this section, the Court may receive evidence in respect of the taking as prize under the authority of His Majesty in right of Canada, of any ship, aircraft or goods taken within, or so taken and brought within, the territory or territorial waters of His Majesty in right of the said government or of the said co-belligerent, or in respect of any other matters of prize relating thereto, received and recorded by a prize court constituted by or under the authority of His Majesty in right of the said government or of the said co-belligerent if the evidence would be received and admissible in the Court if given before it.

Consent to other authority to take prizes within Canadian territorial waters.

9. (1) Where His Majesty in right of a government other than the Government of Canada or a co-belligerent of His Majesty has given the consent referred to in the last preceding section, or where it has been agreed that such a consent will be given, the Governor in Council may authorize the Secretary of State for External Affairs to consent on behalf of His Majesty in right of Canada, on such terms as the Governor in Council deems advisable, to the taking as prize, under the authority of His Majesty in right of the said government, or of the said co-belligerent, of ships, aircraft or goods within, or the bringing of ships, aircraft or goods so taken within Canada or the territorial waters of Canada.

Court may order prize taken by other authority held in custody of Court.

(2) Where a consent has been given under subsection one of this section to His Majesty in right of a government other than the Government of Canada or to a co-belligerent of His Majesty, if an undertaking by His Majesty in right of the said government or by the said co-belligerent is given to His Majesty in right of Canada to bear all expenses in connection therewith, the Court may order that any ship, aircraft or goods taken as prize under the authority of His Majesty in right of the said government, or of the said co-belligerent, within, or so taken and brought within Canada or the territorial waters of Canada, be held in the custody of the Court until an order is made by a prize court constituted by or under the authority of His Majesty in right of the said government or of the said co-belligerent with regard to the release or disposal thereof.

Court to give effect to orders made by other authority.

(3) The Court shall recognize and give effect to any proceedings or order taken or made in relation to any ship, aircraft or goods held in the custody of the Court pursuant to an order made under subsection two of this section,

before or by a prize court having jurisdiction in respect thereof constituted by or under the authority of His Majesty in right of the government, or of the co-belligerent of His Majesty, under whose authority the said ship, aircraft or goods was taken or brought within Canada or the territorial waters of Canada.

(4) The Court may receive and record evidence in respect of the taking of any ship, aircraft or goods taken or brought within Canada or the territorial waters of Canada under the authority of His Majesty in right of a government other than the Government of Canada, or of a co-belligerent of His Majesty, to whom a consent has been given under this section, or in respect of any other matter of prize relating thereto, if application for that purpose is made to it on behalf of His Majesty in right of the said government or of the said co-belligerent.

Court may receive and record evidence for other authority upon application.

10. Notice of a consent under either of the two last preceding sections and of the terms thereof shall be given by proclamation of the Governor in Council published in the *Canada Gazette* and such proclamation shall be conclusive evidence of such consent and of the terms thereof.

Notice of consent.

CONTINUATION OF PROCEEDINGS AND PROCEDURE.

11. (1) All proceedings in prize commenced in the Court or before any judge prior to the commencement of this Act shall be continued in the Court as if they had been originally commenced pursuant to this Act and before the judge before whom such proceedings would have been brought under this Act and where any proceedings in prize were commenced before the Court prior to the commencement of this Act in the exercise of any jurisdiction had or exercisable by the Court before the commencement of this Act, and not conferred on the Court by or under this Act, the Court shall continue to have and exercise the said jurisdiction for the purpose of final disposition of the said proceedings.

Proceedings commenced prior to this Act to continue.

(2) General orders and rules in force at the time of the commencement of this Act in respect of the exercise of jurisdiction in prize by the Court and the practice and procedure therein shall, except in so far as inconsistent with this Act or orders or regulations made under this Act, be deemed to have been re-enacted under this Act immediately after this Act came into force and shall govern the exercise by the Court of the prize jurisdiction conferred on it by this Act until revoked or amended.

Status of general orders and rules in force at commencement of Act.

Officers acting
in proceedings
prior to com-
mencement of
Act to con-
tinue to act.

(3) All officers or persons appointed or empowered to act in respect of any proceedings in prize in the Court commenced prior to the commencement of this Act shall continue to perform the duties and exercise the powers imposed or conferred on them for the purpose of the exercise by the Court of the prize jurisdiction conferred on it by this Act until their appointment or authority is revoked.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 13.

An Act to amend The Canadian and British Insurance Companies Act, 1932.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1932, c. 46;
1932-33, c. 32;
1934, cc. 27,
45;
1936, c. 18;
1937, c. 5;
1938, c. 21;
1939, c. 10;
1944-45, c. 32.

1. Section one of the Second Schedule of *The Canadian and British Insurance Companies Act, 1932*, chapter forty-six of the statutes of 1932, as amended by section one of chapter ten of the statutes of 1939, is further amended by adding the following subparagraph to paragraph (b) thereof:—

“(vii) the debentures, debenture stock or other evidences of indebtedness of any corporation which are fully secured by statutory charge upon real estate or upon plant and equipment of such corporation used in the transaction of its business, provided interest in full shall have been paid regularly for a period of at least ten years immediately preceding the date of investment in such debentures, debenture stock or other evidences of indebtedness upon the securities of that class of the corporation then outstanding; or the bonds or other evidences of indebtedness of such corporation which are fully secured by mortgage or hypothec to a trustee of securities of the class hereinbefore in this subparagraph first mentioned; or”

Debentures,
etc., of a
corporation,
fully secured
by charge
upon real
estate, etc.
Proviso.

Bonds, etc.

9-10 GEORGE VI.

CHAP. 14.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1945, and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

1931, cc. 22, 23;
1932, cc. 6, 15,
25, 26;
1932-33, c. 34;
1935, c. 17;
1936, c. 27;
1937, c. 6;
1938, c. 43;
1939, c. 38;
1940, c. 24;
1940-41, c. 12;
1942-43, c. 22;
1943-44, c. 22;
1944-45, c. 14.

[Assented to 18th December, 1945.]

HIS MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1945*. Short title.

2. Subject to the provisions of this Act and the approval of the Governor in Council, the Canadian National Railway Company (herein called "the National Company") may issue notes, obligations, bonds, debentures or other securities (herein called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide the amounts necessary to meet in whole or in part capital expenditures made or capital indebtedness incurred during the calendar year 1945 by or on behalf of any companies or railways comprised in the National Railway System as defined in *The Canadian National Railways Capital Revision Act, 1937*, on any or all of the following accounts, such expenditures or indebtedness being (herein called "authorized expenditures")— Power to issue securities for capital expenditures.

Additions and Betterments (less retirements)	\$15,008,000
Acquisition of Securities	1,015,000
Retirement of Maturing Capital Obligations, including Sinking Fund and equipment principal payments	10,777,000
	<hr/> \$26,800,000

Less: Available from Reserves for Depreciation and Debt Discount Amor- tization.....	18,000,000
	<hr/>
	\$ 8,800,000
	<hr/>

Proviso.

Provided, however, that for such purposes the aggregate principal amount at any one time outstanding of the securities which the National Company is authorized by this section to issue from time to time shall not exceed the sum of \$8,800,000 being the total of the items hereinbefore set out.

Minister of Finance may make temporary loans for capital expenditures.

3. The Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the National Company out of the Consolidated Revenue Fund for the purpose of meeting authorized expenditures, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the National Company is authorized to issue from time to time under the provisions of section two of this Act, upon applications for such loans approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance:

Proviso.

Provided, however, that the aggregate principal amount at any one time outstanding of the loans which the Minister of Finance is hereby authorized to make from time to time to the National Company shall not exceed the sum of \$8,800,000.

Issue and guarantee of substituted securities

4. Should any such temporary loans be made within the limits aforesaid, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Power to aid other companies.

5. The National Company may aid and assist, in any manner, any other or others of the said companies and railways, and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any other or others of the said companies and railways from time to time:—

(a) Apply the proceeds of any issue of securities in meeting authorized expenditures on its own account or on account of any other or others of the said companies and railways;

(b) Make advances for the purpose of meeting authorized expenditures to any other or others of the said companies and railways, upon or without any security, at discretion.

6. The Governor in Council may authorize the guarantee of the principal, interest and sinking funds (if any) of the securities, which the National Company may make or issue from time to time under the provisions of this Act. Guarantee.

7. (1) The guarantee or guarantees may be in such forms and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with. Form and terms of guarantee.

(2) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation. Method of guarantee.

(3) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees. Temporary guarantees.

8. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the National Company in one or more banks designated by him. Proceeds paid to credit of Minister of Finance in trust.

(2) The Board of Directors of the National Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the National Company for the purpose of meeting specified authorized expenditures within the respective limits, mentioned in section two of this Act, and the Minister of Transport may in his discretion approve the said applications and upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly. Application for the release of any part of the proceeds.

9-10 GEORGE VI.

CHAP. 15.

An Act to incorporate the Central Mortgage and Housing Corporation.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as *The Central Mortgage and Housing Corporation Act*. Short title.

INTERPRETATION.

2. In this Act unless the context otherwise requires:
- | | |
|--|---|
| (a) "Board of Directors" or "Board" means the Board of Directors of the Corporation; | Definitions
"Board of Directors." |
| (b) "Corporation" means the Central Mortgage and Housing Corporation; | "Board."
"Corporation." |
| (c) "director" means any member of the Board of Directors; | "director." |
| (d) "Executive Committee" means the Executive Committee of the Board; | "Executive Committee." |
| (e) "Housing Acts" means <i>The National Housing Act, 1944, The National Housing Act, 1938</i> , which for the purposes of this Act includes Item 452 set out in Schedule B to <i>The Appropriation Act, No. 5, 1942, The Home Improvement Loans Guarantee Act, 1937</i> , which for the purposes of this Act includes Item 453 set out in Schedule B to <i>The Appropriation Act, No. 5, 1942</i> , and <i>The Dominion Housing Act, 1935</i> ; | "Housing Acts."
1944-45, c. 46.
1942-43, c. 36.
1938, c. 49.
1937, c. 11.
1935, c. 58. |
| (f) "lending institution" means a loan, insurance, trust or other company or corporation, trustee of trust funds, building society, credit union or other co-operative credit society authorized to lend money on the security of real or immovable property; | "lending institution." |
| (g) "Minister" means the Minister of Finance; | "Minister". |
| (h) "mortgage" includes a hypothec and an agreement for sale; | "mortgage." |

- "President." (i) "President" means the President of the Corporation;
and
"Vice-President." (j) "Vice-President" means the Vice-President of the Corporation.

PART I

CONSTITUTION OF CORPORATION.

Corporation established. **3.** There is hereby established a Corporation called the "Central Mortgage and Housing Corporation" consisting of the Minister and those persons who from time to time comprise the Board of Directors.

Head office **4.** The head office of the Corporation shall be in the City of Ottawa.

Agent of Crown. **5.** (1) Except as provided in section fourteen of this Act, the Corporation is for all purposes an agent of His Majesty in right of Canada and its powers under this Act may be exercised by it only as an agent of His Majesty.

Contracts on behalf of His Majesty (2) The Corporation may, on behalf of His Majesty, enter into contracts in the name of His Majesty or in the name of the Corporation.

Property of His Majesty. (3) Property acquired by the Corporation is the property of His Majesty and title thereto may be vested in the name of His Majesty or in the name of the Corporation.

Suits in name of Corporation. (4) Where the Corporation has acquired or incurred a right or obligation in the name of the Corporation, it may sue or be sued in respect thereof in the name of the Corporation.

Board of Directors. Constitution. **6.** (1) The Board of Directors shall consist of a President and Vice-President appointed in accordance with this Act, the persons who, respectively, from time to time hold or are acting in the offices of the Governor of the Bank of Canada, the Deputy Minister of Finance and the Deputy Minister of Reconstruction and five other directors appointed in accordance with this Act.

Deputy Governor of Bank acting for Governor. (2) During incapacity or absence for any reason of the Governor of the Bank of Canada, the Deputy Governor of the Bank of Canada may act on behalf of the Governor under this Act and while so acting shall be deemed to be a director.

Substitute director for deputy head. (3) Where a director is the deputy head of a government department, the Minister of the said department may authorize a person to act as director in his stead and the person while so acting shall be deemed to be a director.

First appointment and initial salaries of President and Vice-President. **7.** (1) The Governor in Council shall make the first appointments to the offices of President and Vice-President and in the first instance fix their salaries and thereafter the

Board with the approval of the Governor in Council shall appoint and fix the salaries of the President and Vice-President.

(2) The President and Vice-President shall hold office during good behaviour for a term of seven years but are removable by the Governor in Council, on a resolution of the Board, for permanent incapacity or for other cause.

(3) The President and the Vice-President on the expiration of their term of office may, if eligible, be reappointed.

8. (1) The Minister, with the approval of the Governor in Council, shall appoint five directors to hold office during the following terms:

(a) one director to hold office until the first day of April, 1949;

(b) two directors to hold office until the first day of April, 1950;

(c) two directors to hold office until the first day of April, 1951;

and shall, with the approval of the Governor in Council, on the expiration of the terms of office of the directors so appointed, and at intervals of three years thereafter, appoint a corresponding number of directors to hold office for a term of three years.

(2) If in the opinion of the Board a director appointed under this section becomes permanently incapacitated he may be removed from office by resolution of the Board approved by the Governor in Council.

(3) Where the office of a director becomes vacant during the term of the director appointed thereto, the Minister shall, with the approval of the Governor in Council, appoint a director for the remainder of the said term.

(4) A director on the expiration of his term of office may, if eligible, be reappointed.

(5) The directors appointed under this section are entitled to receive for attendance at directors' meetings and Executive Committee meetings, such fee as may be fixed by the by-laws of the Corporation, but the aggregate amount of the fees paid to all directors, exclusive of expenses, shall not in any year exceed ten thousand dollars.

9. (1) No person shall be appointed as President or Vice-President or, under section eight of this Act, as a director, and no person shall continue to hold any such office who:

(a) is a director, officer or employee of a lending institution;

(b) is not a British subject, ordinarily resident in Canada;

(c) is employed in any capacity in the public service of Canada or of any province of Canada or holds any office or position for which any salary is payable out of public moneys but nothing contained in this para-

graph shall prohibit the said persons from holding office while performing temporary services for the Government of Canada or of any province; or

(d) has reached the age of seventy years.

Shareholder
in lending
institution.

(2) A person appointed as President or Vice-President or, under section eight of this Act, as a director, who is a shareholder of a lending institution shall divest himself of ownership of his shares of the lending institution within three months after the date of his appointment and shall not thereafter during his term of office have an interest either directly or indirectly as a shareholder in a lending institution.

Failure to
comply with
provisions
of sub-
section (2).

(3) A person appointed as President or Vice-President or under section eight of this Act as a director who fails to comply with the provisions of subsection two of this section shall thereupon cease to hold office.

Executive
Committee.

10. There shall be an Executive Committee of the Board consisting of the President, the Vice-President, the Deputy Minister of Finance or any person acting as director in his stead, and one other director selected by the Board.

CONDUCT OF BUSINESS OF CORPORATION.

Board to
manage
affairs of
Corporation.
Votes.

11. (1) The Board shall manage the affairs of the Corporation and conduct its business and may for such purposes exercise all powers of the Corporation.

(2) Each director has one vote in the transaction of the business of the Board and if the number of votes are equal the President has an additional vote.

By-laws.

(3) The Board, with the approval of the Governor in Council, may make by-laws not inconsistent with the provisions of this Act with respect to:

(a) the calling of meetings of the Board and of the Executive Committee and the number of persons which shall constitute a quorum in each case and the manner in which questions considered at such meetings shall be determined;

(b) the fees of directors;

(c) the conduct of the affairs of the Corporation.

By-laws
require
approval
of G. in C.

(4) No by-law is effective until approved by the Governor in Council and upon becoming effective shall be published in the *Canada Gazette*.

Executive
Committee
powers

12. The Executive Committee may exercise the powers of the Board and shall submit at each meeting of the Board minutes of its proceedings since the last preceding meeting of the Board.

President.

13. (1) The President is the chairman of the Board of Directors and the Chief Executive Officer of the Corporation and has on behalf of the Board the direction and control

of the business of the Corporation with authority to act in the conduct of the business of the Corporation in all matters which are not by this Act or by the by-laws, specifically reserved to be done by the Board or by the Executive Committee.

(2) During incapacity or absence for any reason of the President, the Vice-President may exercise and perform all the powers and functions of the President.

Vice-President.

(3) During incapacity or absence for any reason of both the President and Vice-President, the Board shall authorize a director or an officer of the Corporation to act as the President for the time being, but no person so authorized by the directors has authority to act as President for a period exceeding one month without the approval of the Governor in Council.

Incapacity or absence of President and Vice-President.

14. (1) The Corporation may on its own behalf employ such officers and employees for such purposes and on such terms and conditions as may be determined by the Executive Committee and such officers and employees are not officers or servants of His Majesty.

Officers. Employees.

(2) Each officer or employee employed by the Corporation shall before entering upon his duties, take, before a Justice of the Peace or a Commissioner for Oaths, an Oath of Fidelity and Secrecy in the form prescribed in the Schedule to this Act.

Oath of office

(3) The Board may establish a pension fund for the officers and employees of the Corporation and their dependents and may contribute to it out of the funds of the Corporation and the pension fund shall be invested in securities in which a trust company may invest under the *Trust Companies Act*.

Pension fund.

R.S., c 29

15. The Corporation may establish branches or employ agents in any part of Canada.

Branches and agents.

16. The President may authorize any officer, agent or employee of the Corporation to act in the conduct of the business of the Corporation in all matters which are not by this Act or by the by-laws of the Corporation specifically reserved to be done by the Board or by the Executive Committee.

President's authority over officers and agents.

CAPITAL.

17. The Minister, at the request of the Corporation and with the approval of the Governor in Council, may, from time to time out of unappropriated moneys in the Consolidated Revenue Fund, pay to the Corporation an amount or amounts not exceeding a total amount of twenty-five million dollars which shall constitute the capital of the Corporation.

Capital payable out of C R.F.

PART II.

BUSINESS AND POWERS OF THE CORPORATION.

Transfer of
authority
from
Housing
Acts.

18. The Corporation shall, on behalf of His Majesty and in the place of the Minister, have, exercise and perform all rights, powers, duties, liabilities and functions of the Minister under the Housing Acts or under any contract entered into under the said Acts, except the authority of the Minister under the said Acts to pay moneys out of the Consolidated Revenue Fund, or under section twelve of *The National Housing Act, 1944*, to make grants for slum clearance.

Housing Acts
functions
vested in
Corporation.

19. Wherever in any contract, agreement, guarantee or mortgage made or entered into under the Housing Acts prior to the commencement of this Part, it is provided that any right, power, duty, liability or function is vested in or to be exercised or performed by the Minister or by any officer of the Department of Finance or by any person acting on behalf of the Minister, the said right, power, duty, liability or function shall be vested in and exercised or performed by the Corporation.

Moneys due
under
Housing Acts
payable to
Receiver
General.

20. The Corporation shall, immediately after the commencement of this Part, pay to the Receiver General out of its capital an amount equal to the total of the moneys due or accruing due to His Majesty immediately before the commencement of this Part under or pursuant to the Housing Acts.

Corporation
responsible
to make
loans and
payments
instead of
Minister.

21. The Corporation may, in the place of the Minister, make, out of moneys received by it under this Act or otherwise made available to it by Parliament, all loans or payments which His Majesty or the Minister may make or is liable to make under or pursuant to the Housing Acts, except grants for slum clearance under section twelve of *The National Housing Act, 1944*.

Moneys owing
the
Crown to be
paid to Cor-
poration.

22. (1) All moneys owing to His Majesty under or pursuant to the Housing Acts shall be paid to the Corporation and payment thereof to the Corporation is payment to His Majesty.

Moneys paid
into C.R.F.
to be paid to
Corporation.

(2) Where any moneys owing to His Majesty under or pursuant to the Housing Acts are, after the commencement of this Part, paid to the Receiver General or to any other person on behalf of His Majesty or are in any way paid into the Consolidated Revenue Fund, the said moneys shall be paid to the Corporation.

23. (1) The Minister may, at the request of the Corporation and with the approval of the Governor in Council, on such terms and conditions as he may determine, from time to time advance to the Corporation:

Advances to the Corporation.

(a) out of unappropriated moneys in the Consolidated Revenue Fund, amounts not exceeding the total of the moneys due or accruing due to His Majesty immediately before the commencement of this Part under the Housing Acts and which remain unpaid; and

(b) out of moneys appropriated under *The National Housing Act, 1944*, with which the Minister was authorized before the commencement of this Part to make loans on behalf of His Majesty or out of moneys otherwise appropriated by Parliament to be lent by the Minister to the Corporation for the said purpose, amounts not exceeding at any time the total of moneys payable to His Majesty in respect of loans made on behalf of His Majesty under *The National Housing Act, 1944*, after the commencement of this Part.

(2) Advances made by the Minister to the Corporation under this section may be evidenced by debentures or other evidences of indebtedness furnished by the Corporation to the Minister, as the Minister may require.

Evidence of advances.

24. The Corporation shall be liable to repay advances made to it by the Minister under section twenty-three of this Act out of moneys received by it under this Act in such manner that the total amount of the said advances owing by it shall not, at any time, exceed the total amount payable to the Corporation under or pursuant to section twenty-two of this Act.

Corporation liable to repay advances.

25. The Minister shall reimburse the Corporation:

(a) for losses sustained by it in respect of His Majesty's share of loans made under the Housing Acts other than *The National Housing Act, 1944*, out of unappropriated moneys in the Consolidated Revenue Fund;

(b) for losses sustained by it in respect of His Majesty's share of loans made by His Majesty jointly with any other person, or in respect of loans made by His Majesty alone, under *The National Housing Act, 1944*, whether made before or after the commencement of this Part, out of moneys appropriated under the said Act for the making of the said loans by the Minister;

(c) for payments made by it to discharge liabilities of His Majesty under any contract, agreement or guarantee made or entered into under the Housing Acts, whether made or entered into before or after the commencement of this Part, out of moneys appropriated for the payment by the Minister of such liabilities under *The Home Improvement Loans Guarantee*

Reimbursement for losses, payments and expenditures.

1937, c. 11.
1938, c. 49.

Act, 1937, and The National Housing Act, 1944, as the case may be;

(d) for payments made by it to a bank or an approved instalment credit agency under Part IV of *The National Housing Act, 1944*, out of moneys appropriated for such payments by the Minister under the said Part; and

(e) for expenditures incurred by the Corporation under any contract not referred to in paragraphs (a), (b), (c) or (d) of this section entered into under *The National Housing Act, 1944*, out of moneys appropriated for the payment of the said expenditures by the Minister under the said Act or otherwise appropriated by Parliament therefor.

Total of
loans or
guarantees
not to
exceed those
under
N.H. Act.

26. The total amount of loans made or guarantees entered into by the Corporation on behalf of His Majesty under *The National Housing Act, 1944*, for any purpose specified in the said Act, shall not, together with any loans or guarantees made or entered into by the Minister on behalf of His Majesty under the said Act before the commencement of this Part for the same purpose, exceed the total amount of the loans or guarantees for the said purpose for which moneys are appropriated under the said Act or are otherwise appropriated by Parliament and made available to the Corporation for the said purpose.

Research
and
information.

27. The Corporation shall conduct research into the business of lending money on the security of mortgages and for such purpose shall compile information relating thereto.

Agreement
powers under
with lending
institution.

28. The Corporation may enter into an agreement with a lending institution under which the lending institution agrees to furnish to the Corporation information in respect of interest rates, losses on loans secured by mortgages, costs of construction and of land, comparative rentals, availability of money for loans on the security of mortgages in different parts of Canada, costs of operation of the business of lending money on the security of mortgages, methods of appraising real and immovable property and such other information as may assist the Corporation in research into the conduct of the business of lending money on the security of mortgages and under which the Corporation will agree to furnish to the lending institution information and material relating to the lending of money on the security of mortgages.

Corporation
powers under
agreement
with lending
institution.

29. (1) Where the Corporation has entered into an agreement with a lending institution under section twenty-eight of this Act, the Corporation may out of its capital

and reserve fund established under section thirty-one of this Act or out of such other moneys as may be appropriated by Parliament for such purpose:—

- (a) purchase all right or interest of the lending institution in a mortgage and take an assignment of the said mortgage;
 - (b) if the lending institution is a trust or loan company, make loans to the company on such terms and conditions including the rate of interest, as the Board may determine, upon the security of an assignment of or an agreement to assign mortgages held by the company; and
 - (c) if the lending institution is a trust or loan company, buy the debentures or other evidences of indebtedness, Guaranteed Investment Receipts or Guaranteed Investment Certificates of the company,
- and the Corporation may sell to any person all right or interest of the Corporation in any mortgage held by it and assign the said mortgage to the said person.

(2) The Corporation may acquire, hold and dispose of collateral security for the repayment of loans or the payment of debentures, other evidences of indebtedness, Guaranteed Investment Receipts or Guaranteed Investment Certificates, made or purchased by the Corporation under this section.

Acquire and dispose of collateral security.

ANCILLARY POWERS.

30. (1) The Corporation may:

- (a) in realizing upon any mortgage or other security, assigned to or acquired by the Corporation, take title to real or immovable property and may sell or dispose of such property;
- (b) acquire and hold real or immovable property for its actual use in operation and management of its business, sell or dispose of the same and acquire other such property in its stead for the same purposes;
- (c) open deposit accounts with the Bank of Canada or any bank incorporated under *The Bank Act*;
- (d) invest in securities of or guaranteed by the Dominion of Canada;
- (e) borrow from the Minister and expend moneys appropriated by Parliament to be lent by the Minister to the Corporation or expend any moneys appropriated by Parliament to be expended by the Corporation, for the purposes for which such moneys are appropriated;
- (f) make recommendations to the Minister with regard to the making of grants for slum clearance under section twelve of *The National Housing Act, 1944*;
- (g) exercise or perform any other powers, duties or functions conferred on or required to be performed by

Corporation ancillary powers.

1944-45, c. 30.

1944-45, c. 46.

the Corporation under any other Act or order in council; and

(h) do any act or thing incidental to the conduct of the business of the Corporation.

Corporation
may pay
certain taxes.

(2) Where title to real or immovable property becomes vested in the name of the Corporation or of His Majesty, whether alone or jointly with any other person, in consequence of foreclosure or other proceedings taken in respect of a mortgage assigned to the Corporation or to which His Majesty is a party under the Housing Acts, the Corporation may pay to a municipal or other taxing authority an amount equivalent to the taxes which might be levied in respect of the said property or of the interest of the Corporation or of His Majesty therein by the said authority if the said property or interest were not so vested, and may enter into such agreements as may be necessary to give effect to the provisions of this subsection.

RESERVE.

Reserve
fund.

31. The Corporation shall establish a reserve fund and the profits of the Corporation in each fiscal year remaining after such provision as the Board thinks proper for bad and doubtful debts, depreciation in assets and all such other matters as in the opinion of the Board should be provided for, shall be credited to the reserve fund; Provided that when the reserve fund has reached a total of five million dollars, any profits of the Corporation which would be credited to the reserve fund, shall be paid to the Receiver General.

Proviso.

PART III.

AUDIT.

Auditors ap-
pointment.

Audit.

32. (1) The Minister, with the approval of the Governor in Council, shall appoint two auditors to hold office for a term not exceeding two years, to audit the affairs of the Corporation.

(2) No person shall be eligible to be an auditor unless he resides in Canada, is an accountant who has for a least six years preceding the date of his appointment practised his profession in Canada, and is a member in good standing of an institute or association of accountants incorporated under the authority of the Legislature of any Province of Canada.

Ineligibility.

(3) No person shall be eligible to be an auditor if he or any member of his firm has been auditor for two successive years during the three next preceding years.

Vacancy.

(4) If any vacancy occurs in the office of the auditor of the Corporation, notice thereof shall forthwith be given by the Corporation to the Minister who thereupon shall

appoint some other auditor to serve until the last day of February next following.

(5) No director or officer of the Corporation and no member of a firm of auditors of which a director is a member, shall be eligible for appointment as an auditor. Ineligibility.

(6) The Minister may from time to time require the auditors to report to him upon the adequacy of the procedure adopted by the Corporation for the protection of its creditors and as to the sufficiency of their procedure in auditing the affairs of the Corporation; and the Minister may, in his discretion, enlarge or extend the scope of the audit or direct that any other procedure be established or that any other examination be made by the auditors as the public interest may seem to require. Report.

(7) A copy of every report made by the auditors to the Corporation under this section shall be transmitted to the Minister by the auditors at the same time as such report is transmitted to the Corporation. Copy of reports to be transmitted to Minister.

FISCAL YEAR OF CORPORATION.

33. The fiscal year of the Corporation shall be the calendar year. Fiscal year.

RETURNS.

34. (1) Within ten weeks after the end of each fiscal year, the Corporation shall transmit to the Minister a statement, in the form prescribed by its by-laws, of its accounts for the fiscal year, signed by the President or the Vice-President and the Chief Accountant or Acting Chief Accountant and certified by the auditors of the Corporation, together with such report as the Board may deem desirable or as may be required by the Minister. Annual statement of accounts to Minister.

(2) A copy of the accounts so signed and certified and of the report of the Board shall be forthwith published in the *Canada Gazette* and if Parliament is then sitting, shall, within fourteen days after the receipt thereof by the Minister, be laid before Parliament or if Parliament is not sitting, shall be laid before Parliament within fourteen days after the commencement of the next ensuing session thereof. Publication of accounts.

(3) As soon as practicable after the end of each calendar year, the Board shall prepare a report with regard to the administration of the affairs of the Corporation during the preceding calendar year, and the report shall be laid before Parliament at the same time as the copy of the accounts and report mentioned in the preceding subsection. Annual report to be laid before Parliament.

35. The Corporation shall furnish to the Minister from time to time or periodically at such times and in such manner as he may require, such statements or reports Corporation to furnish Minister statements and reports as required.

with regard to any or all of its business under this Act as he may require.

Falsifying
reports

36. Every officer or auditor of the Corporation who verifies any statement, account or list required to be furnished to the Minister pursuant to the provisions of this Act, or who has to do with the delivering or transmitting of the same to the Minister knowing the same to be false in any material particular, shall be guilty of an indictable offence and liable to imprisonment for not more than five years and not less than six months.

Offence.

GENERAL.

Insolvency
of winding-
up not
applicable.

37. No Act relating to the insolvency or winding-up of any corporation shall apply to the Corporation and in no case shall the affairs thereof be wound up unless Parliament so provides.

Organization
and prelimi-
nary ex-
penses.

38. The Minister, with the approval of the Governor in Council, may incur organization and preliminary expenses in the furtherance of the purposes of this Act between the date of the passing of this Act and the first meeting of the Board of Directors not exceeding twenty-five thousand dollars, and any expenses so incurred may be paid out of unappropriated moneys in the Consolidated Revenue Fund and shall be recoverable from the Corporation.

Approval
of G. in C.
on recom-
mendation of
Minister.

39. Where under the Housing Acts any act, matter or thing to be done by the Minister requires the approval of the Governor in Council or where the Governor in Council may make any orders or regulations on the recommendation of the Minister, the said approval or the said orders or regulations may be made on a recommendation of the Minister.

Salary of
officer or
employee
transferred
from Civil
Service.

40. (1) Where an officer or employee of the Corporation was an officer, clerk or employee in the Civil Service of Canada immediately prior to his employment by the Corporation, the rate of salary paid to him by the Corporation shall not be less than the rate of salary which he was receiving in the Civil Service immediately prior to his employment by the Corporation.

Superannua-
tion contri-
butions
continued
until pension
fund estab-
lished.

(2) Where an officer or employee of the Corporation was immediately prior to his employment by the Corporation a contributor under the *Civil Service Superannuation Act*, he shall continue to be such a contributor until the coming into operation of a by-law under subsection three of section fourteen of this Act establishing a pension fund for the officers and employees of the Corporation when he shall

cease to be a contributor under the *Civil Service Superannuation Act* and shall, in the place of receiving any allowance, gratuity or other benefit, under the said Act, become a contributor to the said pension fund.

R.S., c. 24.

(3) During any period while an officer or employee of the Corporation continues to be a contributor under the *Civil Service Superannuation Act* the Corporation shall pay into the Consolidated Revenue Fund to be credited to the Superannuation Account under the said Act a like amount to that contributed by the said officer or employee.

Corporation contribution to Superannuation Account.

(4) When an officer or employee of the Corporation referred to in subsection two of this section becomes a contributor to the pension fund established by the Corporation, the Minister shall, as the Governor in Council may direct, pay to the Corporation, out of the Superannuation Account in the Consolidated Revenue Fund or out of unappropriated moneys in the Consolidated Revenue Fund, such amount as may, with the approval of the Governor in Council, be agreed upon between the Minister and the Corporation in respect of the service of the officer or employee which might have been counted under the *Civil Service Superannuation Act* at the time he became a contributor to the pension fund of the Corporation and the said service of the officer or employee in the Civil Service shall be counted as service with the Corporation for the purposes of the pension fund established by the Corporation.

Payment by Minister to pension fund when officer becomes contributor.

(5) Where an officer or employee of the Corporation mentioned in subsection four of this section terminates his service with the Corporation to return to a position in the Civil Service and becomes a contributor under the *Civil Service Superannuation Act*, the Corporation shall pay into the Consolidated Revenue Fund, out of the pension fund of the Corporation or otherwise, such amount as may, with the approval of the Governor in Council be agreed upon between the Corporation and the Minister, in respect of the service of the said officer or employee which may have been counted for the purposes of the said pension fund at the time of the termination of his service with the Corporation, which amount shall be credited to the Superannuation Account and the said service may thereupon be counted as service in the Civil Service for the purposes of the said Act.

Corporation payment into C.R.F. when officer returns to position in Civil Service.

(6) Where, for the purpose of the *Civil Service Superannuation Act* or the pension fund established by the Corporation, any computation is based on the salary payable during any period to an officer, clerk or employee to whom this section applies, the computation shall be based on the salary payable to the officer, clerk or employee during the relevant period whether in the Civil Service or in the employment of the Corporation.

Basis of computation of salary.

Assistance
from govern-
ment
services.

41. The Minister of any department, or the officer in charge of any branch or portion of the Government of Canada, or any agent of His Majesty in right of Canada, may, upon request of the Corporation and with the approval of the Governor in Council, agree to assist the Corporation on such terms and conditions as may be approved by the Governor in Council by providing such services as the Executive Committee may deem advisable for carrying out the business of the Corporation.

Repeal,
1939, c. 40.
Assets of
Central
Mortgage
Bank trans-
ferred to
Corporation.

42. The *Central Mortgage Bank Act* is hereby repealed and the assets of the Central Mortgage Bank shall be transferred to the Corporation which, at their market value, shall be deemed to be a payment of capital by the Minister to the Corporation under section seventeen of this Act.

Coming into
force of
Part II and
Sec. 42.

43. Part II and section forty-two of this Act shall come into force on a date to be fixed by proclamation.

SCHEDULE

OATH OF FIDELITY AND SECRECY

I..... do solemnly swear that I will faithfully, truly and to the best of my judgment, skill and ability, execute and perform the duties required of me as a director (officer or employee as the case may be) of the Central Mortgage and Housing Corporation and which properly relate to any office or position in the said Corporation held by me.

I further solemnly swear that I will not communicate or allow to be communicated to any person not legally entitled thereto any information relating to the affairs of the Corporation, nor will I allow any such person to inspect or have access to any books or documents belonging to or in the possession of the Corporation and relating to the business of the Corporation.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 16.

An Act respecting the Department of Reconstruction and Supply.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as *The Department of Reconstruction and Supply Act, 1945.* Short title.

INTERPRETATION.

2. In this Act, unless the context otherwise requires, Definitions.
(a) "Department" means the Department of Reconstruction and Supply, and "Department."
(b) "Minister" means the Minister of Reconstruction and Supply. "Minister."

DEPARTMENT OF RECONSTRUCTION AND SUPPLY.

3. (1) There shall be a Department of the Government of Canada which shall be called the Department of Reconstruction and Supply over which the Minister of Reconstruction and Supply for the time being appointed by the Governor General by Commission under the Great Seal of Canada shall preside. Establishment of department.

(2) The Minister shall have the administration and direction of the Department, and shall hold office during pleasure. Minister.

(3) The salary of the Minister of Reconstruction and Supply shall be ten thousand dollars per annum. Salary.

4. (1) The Governor in Council may appoint an officer who shall be called the Deputy Minister of Reconstruction and Supply and who shall be the deputy head of the Department and shall hold office during pleasure. Deputy Minister.

Officers,
clerks,
employees.

(2) Such other officers, clerks and employees as are necessary for the proper conduct of the business of the Department may be appointed or employed in the manner authorized by law, but the Minister may, with the approval of the Governor in Council, temporarily employ such technical or other assistants as he deems necessary, and, with such approval, fix the remuneration of and prescribe the travelling or other expenses which may be incurred by such assistants.

Organization.
R.S., c. 22.

5. (1) Notwithstanding the provisions of the *Civil Service Act* with respect to the organization of a department and the classification of positions therein, the Governor in Council may, on the recommendation of the Minister, make such orders and regulations as he may deem necessary for the immediate organization of the Department and the classification of positions therein, including the establishment of rates of compensation for each such class; and, notwithstanding the provisions of subsection two of section four of this Act, the Governor in Council may, on the recommendation of the Minister, in the first instance, by order, designate any person who prior to the coming into force of this section was an officer, clerk or employee in the Department of Munitions and Supply or the Department of Reconstruction to fill any position in the Department and upon such designation the said person shall be deemed to have been transferred to the Department on the date of the coming into force of this section, but no person shall, by reason only of such designation, be eligible to be certified as a permanent employee.

Appropriations.

(2) Wherever in any Appropriation Act for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-six, provision is made, based on Estimates for the fiscal year ending March 31, 1946, to defray expenses of the public service of Canada within the Department of Munitions and Supply or the Department of Reconstruction such provision and estimates shall be interpreted as applying to similar or other as well as like classifications of the public service within the Department of Reconstruction and Supply: Provided that where provision is made for more positions in the same classification than are created on the immediate organization of the Department of Reconstruction and Supply only one salary shall be paid to or drawn by any person holding a position in such classification so created.

Proviso.

Rights
of civil
servants
transferred
to depart-
ment.
R.S., c. 22.
R.S., c. 24.

(3) Notwithstanding anything in the *Civil Service Act*, the *Civil Service Superannuation Act* or any other Act of the Parliament of Canada, a civil servant who is designated under subsection one of this section to fill a position in the Department and who immediately prior to the time at which he is deemed to be transferred to the Department

was a contributor under the *Civil Service Superannuation Act*, shall continue to be a contributor thereunder and his service under this Act shall be counted as service in the Civil Service for the purposes of the *Civil Service Superannuation Act*, and he, his widow and children or other dependents, if any, shall be eligible to receive the respective allowances or gratuities provided by the said Act; and in the event of his being retired from his office or position on the staff of the Department for any reason other than that of misconduct, he shall be eligible, in accordance with the regulations made under the *Civil Service Act*, for assignment to a position in the civil service of the class from which he was so retired or to any other position for which he may have qualified.

POWERS AND DUTIES OF THE MINISTER.

6. The Minister shall have and may exercise and shall perform all and every of the rights, powers, duties, liabilities and functions which were, immediately prior to the coming into force of this section, by any Act, order or regulation, vested in, or required to be exercised or performed by the Minister of Munitions and Supply or the Minister of Reconstruction.

Ministerial powers and duties.

7. The rights, powers, duties, liabilities and functions of the Minister shall extend and apply to such boards and other public bodies, officers, subjects, services and properties of the Crown as may be designated or assigned to the Minister by the Governor in Council, over which the Minister shall have the control, regulation, management and supervision.

Minister's powers over boards and other public bodies.

8. Wherever in any Act of the Parliament of Canada heretofore or hereafter enacted or in any order or regulation made under the authority thereof or wherever under any contract, lease or other writing, it is provided that any right, power, duty, liability or function shall be vested in or exercised or performed by the Minister of Munitions and Supply or by the Minister of Reconstruction or by any officer of the Department of Munitions and Supply or of the Department of Reconstruction, such right, power, duty, liability or function shall be vested in and exercised and performed by the Minister of Reconstruction and Supply or by the appropriate officer of the Department or by such officer thereof as may be designated by the Minister, as the case may be, and wherever in any such Act, order, regulation, contract, lease or other writing, the Department of Munitions and Supply or the Department of Reconstruction, the Minister of Munitions and Supply or the Minister of Reconstruction, the Deputy Minister of Muni-

Transfer of other departments to department of Reconstruction and Supply.

tions and Supply or the Deputy Minister of Reconstruction is mentioned or referred to, there shall in each and every case be substituted the Department of Reconstruction and Supply, the Minister of Reconstruction and Supply and the Deputy Minister of Reconstruction and Supply, respectively.

AMENDMENTS.

9. (1) Paragraphs (a) and (e) of section two of *The Department of Munitions and Supply Act*, chapter three of the statutes of 1939 (2nd Session), as enacted by section one of chapter thirty-one of the statutes of 1940, are repealed and the following substituted therefor:—

Definitions.
“projects.”

1944-45, c. 18.

“(a) “projects” means buildings, airdromes, airports, dockyards, roads, defence fortifications or other naval, military or airforce works and buildings, and roads, works and enterprises for industry or reconstruction as defined in *The Department of Reconstruction Act, 1944*, and includes the construction, erection, establishment, repair, improvement, maintenance and extension thereof;”

“supplies.”

“(e) “supplies” includes materials, equipment, ships, aircraft, automobile vehicles, animals, goods, stores and articles or commodities of every kind including, but without restricting the generality of the foregoing, anything which, in the opinion of the Minister, is, or is likely to be, necessary for or in connection with the production, storage or supply of any munitions of war or necessary for the needs of the Government or of the community in war or for reconstruction as defined in *The Department of Reconstruction Act, 1944*.”

“defence
projects.”

“projects.”

(2) Wherever the words “defence projects” appear in *The Department of Munitions and Supply Act*, or in any order or regulation made thereunder, the word “projects” shall be substituted therefor.

10. Subsection one of section nine of *The Department of Munitions and Supply Act*, as enacted by section three of chapter thirty-one of the statutes of 1940, is amended by adding thereto the following paragraph:—

Returns.

“(d) any other matter relating to munitions of war or supplies produced, dealt in, stored or controlled by him, or which he has facilities for producing, dealing in, storing or controlling, or to any project carried out or being carried out by him, or which he has facilities for carrying out.”

11. (1) Subsections one to five, inclusive, of section thirteen of *The Department of Munitions and Supply Act*, as enacted by section seven of chapter eight of the statutes

of 1943-44, are repealed and the following substituted therefor:

"13. (1) In this section,

(a) "supply contract" means a contract, including a sub-contract, entered into on or after the ninth day of April, 1940, or entered into but not fully performed and completed before the said day, "supply contract."

(i) to manufacture, produce, finish, assemble, transport, repair, maintain, service, store or deal in or which in any way relates to munitions of war or supplies; or

(ii) to construct or carry out or which in any way relates to a project;

(b) "sub-contract" includes any contract or arrangement "sub-contract."

(i) to perform all or any part of the work or service, or to make or furnish any article or material, for the performance of any other supply contract; or

(ii) under which any amount payable is contingent upon the entry into of any other supply contract or determined with reference to any amount payable under or otherwise by reference to any other supply contract; or

(iii) under which any part of the services performed or to be performed consists of soliciting, attempting to negotiate or negotiating any other supply contract; and

(c) "contract" includes sub-contract. "contract."

(2) Any person who has entered into a supply contract shall keep detailed accounts and records of the cost of carrying out the said contract and shall, on demand, produce to any person thereunto authorized by the Minister, every account, record or document of any description with respect to the said contract and with respect to his other business that may be required by the person so authorized and shall permit him to examine, audit and take copies of and extracts from the said accounts, records or documents. Cost accounts.

(3) If the Minister is satisfied either before or after the performance, in whole or in part, of a supply contract, that the total amount paid or payable thereunder to any person is in excess of the fair and reasonable cost of performing the said contract together with a fair and reasonable profit, he may by order reduce the amount that the said person is entitled to retain or receive thereunder to such amount as he may fix as the fair and reasonable cost of performing the said contract together with a fair and reasonable profit thereon and the Minister may direct the said person to pay to the Receiver General of Canada forthwith any amount which the said person has received under the said contract in excess of the amount so fixed. Fair and reasonable cost and profit.
Excess repayable.

Person
holding two
or more
contracts.

(4) If any person is a party to two or more supply contracts the Minister may

(a) by one order reduce the total amount that the said person is entitled to retain or receive under any two or more or all of the said contracts to such amount as he may fix as the fair and reasonable cost of performing the said contracts together with a fair and reasonable profit thereon; or

Amount
payable to
contractor
in a
designated
period.

(b) by order fix the amount that the said person is entitled to retain or receive in respect of supply contracts during such period as may be designated by the Minister as the fair and reasonable cost of performing the said contracts together with a fair and reasonable profit thereon during the said period, and, if the said person has during the said period carried on business other than the performance of supply contracts the Minister may, for the purpose of determining the fair and reasonable cost of performing supply contracts, or the fair and reasonable profit thereon, during the said period, determine the share or part of the gross income of the said person, or of the costs incurred by him, during the said period that is to be regarded as being attributable to such other business;

Excess
repayable.

and the Minister may direct the said person to pay to the Receiver General of Canada forthwith any amount which the said person has received under the said contracts or in respect of supply contracts during the said period in excess of the amount so fixed in respect thereof.

Gross
income.

(5) Notwithstanding anything in this section contained, the gross income from any business other than the performance of supply contracts carried on by any person during any period designated by the Minister for the purposes of subsection four of this section shall not be deemed to be greater than the gross income from the business carried on by the said person during the last period of like duration included in the standard period of such person as defined in or designated under *The Excess Profits Tax Act, 1940*; Provided that the Minister, or the Exchequer Court on any appeal may otherwise determine.

1940, c. 32.

Accounts
or records
where
insufficient
to determine
cost of
performance.

(5A) If the Minister is satisfied that the accounts or records kept by any person with respect to the performance of any supply contract, or of supply contracts during any period designated by the Minister under subsection four of this section, are insufficient to enable the cost of performance of the said contract or contracts to be determined, or that the said cost as shown by the said accounts or records is not fair and reasonable, he shall not be limited or bound by the said accounts or records in fixing the fair and reasonable cost of performance of the said contract or contracts."

(2) Subsection seven of section thirteen of *The Department of Munitions and Supply Act*, as enacted by section

seven of chapter eight of the statutes of 1943-44 is repealed and the following substituted therefor:—

“(7) On the filing of the notice of appeal, the Exchequer Court shall, on the application of the Minister or of the appellant give directions relative to the disposition of the appeal, and shall upon the hearing of the appeal have jurisdiction to review any direction or decision of the Minister under this section and may confirm the Minister’s order or direction or vary the same as it deems just and the decision of the Court shall be final and conclusive.”

(3) Section thirteen of *The Department of Munitions and Supply Act*, as enacted by section seven of chapter eight of the statutes of 1943-44, is amended by adding thereto the following subsection:—

“(11) (a) The provisions of subsection three and paragraph (a) of subsection four of this section shall not be applicable to any supply contracts entered into after the second day of September, 1945.

(b) The provisions of paragraph (b) of subsection four of this section shall not be applicable to the performance of supply contracts by any person during any period after the end of the fiscal year of such person which includes the second day of September, 1945.”

12. (1) Subsection one of section twenty-two of *The Department of Munitions and Supply Act*, as enacted by section eleven of chapter eight of the statutes of 1943-44, is repealed and the following substituted therefor:

“**22.** (1) The Minister may, whenever he deems it expedient, cause an inquiry to be made into and concerning any matter relating to or incidental to or arising out of any supply contract as defined in section thirteen of this Act or any group or series of such supply contracts or any dealings in or with munitions of war or supplies, and may appoint a person or persons by whom the inquiry shall be conducted.” Inquiries.

(2) Subsection three of section twenty-two of *The Department of Munitions and Supply Act*, as enacted by section eleven of chapter eight of the statutes of 1943-44, is repealed and the following substituted therefor:

“(3) (a) An investigator shall have all the powers conferred on commissioners by sections four and five of the *Inquiries Act* or which may be conferred on commissioners under subsection one of section eleven thereof. Investigator’s powers.
R.S., c. 99.

(b) An investigator may allow any person whose conduct is being investigated under this Act and shall allow any person against whom any charge is made in the course of such inquiry, to be represented by counsel.

(c) No report shall be made against any person until reasonable notice shall have been given to him of the matters alleged against him and he shall have been allowed full opportunity to be heard in person or by counsel.

(d) An investigator may in writing, with the approval of a judge of the Exchequer Court of Canada or of the Supreme or Superior Court, or a County Court, of any province, which approval such judge is hereby empowered to give upon the *exparte* application of the investigator, authorize any Royal Canadian Mounted Police officer or constable, or any police officer or constable or other person employed for the preservation and maintenance of the public peace, together with any other person named in such writing, to enter and search, if necessary by force, any building, receptacle or place, for books, records, documents or things which may contain or give information required for the purposes of the inquiry, and to seize any books, records, documents or things and carry them before the investigator or such other person as the investigator may direct, to be held at the discretion of the investigator for the purposes of the inquiry."

(3) Section twenty-two of *The Department of Munitions and Supply Act*, as enacted by section eleven of chapter eight of the statutes of 1943-44 is amended by adding thereto the following subsection:—

"(7) The provisions of this section shall not be applicable in relation to any supply contract entered into after the second day of September, 1945."

REPEAL AND COMMENCEMENT.

Repeal.

13. (1) Section three, and section four of *The Department of Munitions and Supply Act*, as amended by section one of chapter eight of the statutes of 1943-44, and section three of *The Department of Reconstruction Act, 1944*, chapter eighteen of the statutes of 1944-45, are repealed.

Continued operation of repealed sections.

(2) Notwithstanding the repeal of the enactments referred to in subsection one of this section or anything contained in this Act the said enactments shall be deemed to continue in operation for the purpose of the continued employment in the Department of Munitions and Supply and the Department of Reconstruction of any person who is not designated under this Act to fill a position in the Department of Reconstruction and Supply

(a) to whom, but for the repeal of the said enactments, annual leave might be granted under the *Civil Service Act* and the regulations thereunder, for the period of such leave of absence as might have been granted to

him under the said Act and regulations immediately prior to the coming into force of this section; or

- (b) who is designated by the Minister as a person whose continued employment is necessary for the winding-up of the administration of either of the said departments, for a period not exceeding sixty days or, where the continued employment of the said person is also authorized under paragraph (a) of this subsection, for a period not exceeding sixty days together with the period of the leave of absence referred to in the said paragraph.

14. This Act in whole or in part shall come into force on a date or dates to be fixed by proclamation of the Governor in Council. Coming
into force

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 17.

An Act to authorize the Minister of Finance, with the approval of the Governor in Council, to enter into an Agreement with the Province of Alberta to amend the Agreement entered into with that Province under the authority of the Dominion-Provincial Taxation Agreement Act, 1942.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— 1942-43, c. 13.

1. This Act may be cited as *The Dominion-Alberta Supplementary Taxation Agreement Act, 1945.* Short title.

2. Notwithstanding anything contained in *The Dominion-Provincial Taxation Agreement Act, 1942*, the Minister of Finance, with the approval of the Governor in Council, may enter into an agreement with the Government of the Province of Alberta to amend the agreement entered into with the Government of that province pursuant to the said Act dated the thirtieth day of March, one thousand nine hundred and forty-two, to provide Authority to enter into agreement.

(a) that the annual amount of compensation which the Dominion agrees to pay to the province under section ten of the said agreement shall, subject to the deductions provided in the said section ten and all other terms and conditions of the said agreement, be the sum of five million, eight hundred and twenty-seven thousand, seven hundred and ninety-three dollars and ninety-four cents, being an amount calculated as equivalent to the net debt service of the province in respect of the fiscal period mentioned in paragraph (b) of section three of the said Act instead of the sum of four million, eighty thousand, eight hundred and sixty dollars and sixty-four cents as provided in paragraph Terms.

- (a) of the said section three as being the amount calculated as equivalent to the total revenues obtained by the province from personal and corporation taxes during the fiscal period mentioned therein;
- (b) that the Dominion will pay to the province such additional amount as would have been payable under the said agreement during the period in which the said agreement was in operation prior to the amendment thereof herein provided for, if the sum first mentioned in paragraph (a) of this section had, subject as aforesaid, been payable under the said section ten of the agreement in the place of the sum last mentioned in paragraph (a) of this section from the time when the said agreement first came into operation; and
- (c) that the Dominion will pay to the province by way of additional subsidy the sum of two million four hundred thousand dollars representing the sums of six hundred thousand dollars in respect of each of the fiscal years of the province ending in the years one thousand nine hundred and thirty-eight to one thousand nine hundred and forty-one inclusive.

Payments
out of
C.R. Fund.

3. The amounts payable to the Province of Alberta pursuant to an agreement made under the provisions of this Act or under any agreement or Order in Council heretofore made within the terms hereof shall be a charge upon the Consolidated Revenue Fund of Canada and payable out of any unappropriated moneys forming part thereof at such times and in such manner as may be set out in the agreement.

Coming
into force.

4. This Act shall be deemed to have come into force on the seventh day of June, one thousand nine hundred and forty-five.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 18.

An Act to amend The Dominion Succession Duty Act.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1940-41, c. 14;
1942-43, c. 25;
1944-45, c. 37.

1. Section seven of *The Dominion Succession Duty Act*, chapter fourteen of the statutes of 1940-41, as amended by sections four, five, six, seven and eight of chapter twenty-five of the statutes of 1942-43, is further amended by adding the following subsection thereto:

“(6) Where duty has become payable upon or in respect of the succession to any property passing upon the death of any person, and subsequently within five years duty has, on the death of the person to whom the property passed on the first death, again become payable upon or in respect of the same property or any part thereof or property which can be identified as having been acquired in exchange therefor, the value of the property included in both successions shall, for the purposes of computing the aggregate net value and dutiable value in respect of the second succession, be deemed to be an amount equal to

Valuation
in cases
of quick
successions.

- (a) where the second death occurs within one year of the first death, fifty per centum,
 - (b) where the preceding paragraph is not applicable and the second death occurs within two years of the first death, sixty per centum,
 - (c) where the preceding paragraphs are not applicable and the second death occurs within three years of the first death, seventy per centum,
 - (d) where the preceding paragraphs are not applicable and the second death occurs within four years of the first death, eighty per centum, and
 - (e) where the preceding paragraphs are not applicable and the second death occurs within five years of the first death ninety per centum,
- of its fair market value.”

9-10 GEORGE VI.

CHAP. 19.

An Act to amend The Excess Profits Tax Act, 1940.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1940, c. 32;
1940-41, c. 15;
1942-43, c. 26;
1943-44, c. 13;
1944-45, c. 38.

1. Paragraph (c) of subsection one of section two of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, is repealed and the following substituted therefor:—

“(c) ‘excess profits’ means

- (i) in the case of a corporation or joint stock company that has filed a consolidated return for the taxation period pursuant to subsection three of section thirty-five of the *Income War Tax Act*, the amount by which the consolidated profits of the taxpayer and its subsidiaries exceed one hundred and seventeen and two hundred and forty-one one thousandths per centum of the standard profits of the taxpayer and its subsidiaries as determined under section four A of this Act; “excess profits.”
R.S., c. 97.
- (ii) in the case of a corporation or joint stock company that has not filed a consolidated return for the taxation period, the amount by which the profits of the taxpayer exceed one hundred and sixteen and six hundred and sixty-six one thousandths per centum of the standard profits of the taxpayer; and
- (iii) in the case of a person other than a corporation or joint stock company, the amount by which the profits of the taxpayer exceed one hundred and seventeen and six hundred and forty-seven one thousandths per centum of his standard profits.”

2. Section three of the said Act, as enacted by section two of chapter twenty-six of the statutes of 1942-43 and amended by section one of chapter thirteen of the statutes

of 1943-44 and section one of chapter thirty-eight of the statutes of 1944-45, is repealed and the following substituted therefor:—

Corporations
and persons
liable to
tax.

“3. (1) In addition to any other tax or duty payable under any Act, there shall be assessed, levied and paid

(a) a tax in accordance with the rates set out in the First Part of the Second Schedule to this Act upon the profits during the taxation period of every corporation or joint stock company residing or ordinarily resident in Canada or carrying on business in Canada, and

(b) a tax in accordance with the rates set out in the Second Part of the Second Schedule to this Act upon the excess profits of every person residing or ordinarily resident in Canada or carrying on business in Canada:

Proviso.

Provided that where a person acts in the capacity of trustee in a case where an oil or gas well is operated under an arrangement whereby a person other than the operator has an interest in the proceeds of the sale of the products thereof, such proceeds shall nevertheless be deemed, for the purposes of this Act, to be received by the trustee on his own behalf and he shall be taxed in respect thereof under this subsection, except paragraph (b) hereof, as though he were a corporation; and Provided further, that where a person, other than a controlled company whose standard profit is restricted by section fifteen A of this Act, in the opinion of the Minister,

Proviso.

- (i) has commenced business after the twenty-sixth day of June, nineteen hundred and forty-four, or
- (ii) carried on a substantially different business to which subsection four of section five of this Act is applicable and uses therein physical assets substantially different from those he used in the business he previously carried on,

the tax imposed by paragraph (b) of this subsection is not applicable to the profits of the first fiscal period of the new business or to the profits of the first fiscal period in which the said subsection four becomes applicable, as the case may be, unless, in the case of a person who has commenced business after the twelfth day of October, nineteen hundred and forty-five, a person or persons who have a substantial interest in the business either by ownership of shares in the company that operates the business or by being members of the partnership that operates the business or otherwise, had, in the opinion of the Minister, either by ownership of shares in the company that operated the business or by being members of the partnership that operated the business or otherwise, a substantial interest in a previous business of which the new business is, in the opinion of the Minister, a continuation.

(2) The aggregate of the taxes exigible under paragraph two of the First Part of the Second Schedule to this Act and under the *Income War Tax Act* shall in no case operate to reduce the profits of a taxpayer below the amount to which they would be reduced by the aggregate of the taxes exigible under paragraph one of the said First Part and under the *Income War Tax Act* if the taxpayer's profits, before providing for any payment to a shareholder by way of salary, interest or otherwise, were

Tax not to operate to reduce profits
R.S., c. 97.

(a) five thousand dollars; or

(b) if the fiscal period is less than twelve months that portion of five thousand dollars that the number of days in the fiscal period is of three hundred and sixty-five days."

3. The said Act is further amended by inserting the following section immediately after section five A thereof:—

"5B. (1) If, after deducting the amount, if any, allowed in lieu of salary under paragraph (b) of subsection two of section six of this Act and after adjustments, if any, have been made under paragraphs (b) and (c) of subsection one of section four, the standard profits of a taxpayer other than a controlled company whose standard profit is restricted by section fifteen A are an amount less than twenty-five thousand dollars, they shall be increased by fifty per centum of the difference between that amount and twenty-five thousand dollars.

Deduction in lieu of salary.

(2) Subsection one of this section is not applicable to standard profits that are determined by subsection one of section four A of this Act but is applicable in determining the standard profits referred to in paragraph (a) of that subsection."

Applicable to certain standard profits.

4. That portion of subsection one of section six of the said Act preceding paragraph (b) thereof is repealed and the following substituted therefor:—

"6. (1) A corporation or joint stock company is entitled, in respect of any taxation period, to deduct from profits for the purpose of computing the tax imposed by paragraph (b) of subsection one of section three of this Act:—"

Deductions from profits by Corporation or Company.

5. (1) Paragraph (c) of section seven of the said Act is repealed.

Repeal.

(2) The said section seven is further amended by adding the following paragraph thereto:

"(h) the profits of any corporation or joint stock company derived from the operation of any metalliferous or industrial mineral mine which comes into production on or after the first day of January, one thousand nine hundred and forty-six. The Minister, having regard to the production of ore in reasonable com-

Metalliferous or industrial mineral mines.

"industrial mineral mine."

"bedded deposits."

mercial quantities, shall determine which mines, whether new or old, qualify under this paragraph and shall issue a certificate stating the date upon which any mine is deemed to have come into production. In this paragraph, "industrial mineral mine" means an industrial mineral mine that has been certified by the Minister of Mines and Resources to be operating on mineral deposits other than bedded deposits and for this purpose "bedded deposits" include deposits of building stone."

The Minister may make any regulations deemed necessary for carrying this paragraph (*h*) into effect.

Repeal.

6. Section seven A of the said Act is repealed.

Installment payment.

7. Section eleven of the said Act, as enacted by section four of chapter thirteen of the statutes of 1943-44, is amended by deleting the words "five per centum per annum" wherever they appear in the section and substituting the words "four per centum per annum" therefor and by deleting the words "eight per centum per annum" wherever they appear therein and substituting the words "seven per centum per annum" therefor.

8. The Second Schedule to the said Act is repealed and the following substituted therefor:

"SECOND SCHEDULE"

FIRST PART—

Where profits before deduction are \$5,000 or less.

1. Where the profits of a corporation or joint stock company in the taxation year before deduction therefrom of any tax paid thereon under the *Income War Tax Act* or any payment to a shareholder by way of salary, interest or otherwise, are five thousand dollars or less, twelve per centum of the profits before deduction therefrom of any tax paid under the *Income War Tax Act*, except in the case of a taxpayer referred to in subparagraph (*b*) of paragraph two of this Part.

2. Where the profits of a corporation or joint stock company in the taxation year before deduction therefrom of any tax paid thereon under the *Income War Tax Act* or any payment to a shareholder by way of salary, interest or otherwise, are more than :—

Over \$5,000.

(*a*) five thousand dollars; or

Fiscal period less than 12 months.

(*b*) if the fiscal period is less than twelve months the portion of five thousand dollars that the number of days in the fiscal period is of three hundred and sixty-five days;

twenty-two per centum of the profits before deduction therefrom of any tax paid under the *Income War Tax Act*.

SECOND PART—

In the case of corporations or joint stock companies twenty per centum of the excess profits and in the case of persons other than corporations or joint stock companies sixty per centum of the excess profits.” Rate of tax.

9. (1) The Minister shall not make any refund under section eighteen of *The Excess Profits Tax Act, 1940*, in respect of periods ending on the thirty-first day of December, nineteen hundred and forty-six or thereafter. No refunds.

(2) Notwithstanding section eighteen of *The Excess Profits Tax Act, 1940*, the Minister shall refund thereunder in respect of a fiscal period ending in nineteen hundred and forty-six before the thirty-first day of December, that portion of the amount that would otherwise be refundable under section eighteen of the said Act that the number of days in the fiscal period in nineteen hundred and forty-five is of the number of days in the fiscal period. Refunds.

10. (1) Subject to subsections two and three of this section, sections one, two, three and four, subsection one of section five and sections six and eight of this Act are applicable to fiscal periods ending in nineteen hundred and forty-six and thereafter. Application of sections 1, 2, 3, 4, ss. (1) of sec. 5, and sections 6 and 8.

(2) The second proviso to subsection one of section three of *The Excess Profits Tax Act, 1940*, as enacted by section two of this Act is applicable to the first fiscal period of a business commenced after the twelfth day of October, nineteen hundred and forty-five. Application of 2nd proviso to ss. (1) of s. 3.

(3) Tax under *The Excess Profits Tax Act, 1940*, for a fiscal period ending in nineteen hundred and forty-six before the thirty-first day of December is the aggregate of:— Aggregate.

(a) that portion of the tax that would be payable on the profits for the fiscal period if *The Excess Profits Tax Act, 1940*, had not been amended by the provisions referred to in subsection one of this section that the number of days in the fiscal period in nineteen hundred and forty-five is of the number of days in the fiscal period; and

(b) that portion of the tax that would be payable on the profits for the fiscal period if the provisions referred to in subsection one of this section were applicable to the whole fiscal period that the number of days in the fiscal period in nineteen hundred and forty-six is of the number of days in the fiscal period.

(4) Section seven of this Act is applicable to the tax payable on the profits of fiscal periods ending in nineteen hundred and forty-four and thereafter. Application of section 7.

9-10 GEORGE VI.

CHAP. 20.

An Act to amend The Export Credits Insurance Act.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection two of section twenty-two of *The Export Credits Insurance Act*, chapter thirty-nine of the statutes of 1944-45, is repealed and the following substituted therefor:—

“(2) The aggregate amount of guarantees under subsection one of this section outstanding at any time shall not exceed two hundred million dollars and the aggregate of the amount of loans made and outstanding at any time and the value of securities purchased or acquired and held at any one time under subsection one of this section shall not exceed seven hundred and fifty million dollars.”

Aggregate
amount of
guarantees

Loans and
securities.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 21.

An Act to amend the Fish Inspection Act.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 72;
1929, c. 43;
1930, c. 22;
1932, c. 31.

1. Paragraph (c) of section two of the *Fish Inspection Act*, chapter seventy-two of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

“(c) “fish” means the fish to which this Act applies and extends, and includes shellfish and crustaceans;”

2. Subsection one of section four of the said Act, as amended by section two of chapter thirty-one of the statutes of 1932, is further amended by adding thereto the following paragraph:—

Regulations.

“(j) respecting the processing and marking of fish to be packed in containers.”

3. The said Act is further amended by adding thereto, immediately after section sixteen thereof, the following section:—

“16A. (1) Whenever an inspecting officer suspects on reasonable grounds that an offence against this Act or any regulation has been committed, he may seize all fish and containers by means of or in relation to which he reasonably believes the offence was committed.

Seizure of fish and containers.

(2) All fish and containers seized pursuant to subsection one of this section may be detained for a period of two months following the day of seizure, unless during that period proceedings under this Act in respect of those fish or containers are undertaken, in which case the fish and containers may be further detained until such proceedings are finally concluded.

Detention of fish and containers seized.

Seized fish
and contain-
ers forfeited
to His
Majesty
after convic-
tion.

(3) Where a person is convicted of an offence against this Act or any regulation, the fish and containers by means of or in relation to which the offence was committed shall upon such conviction, in addition to any penalty imposed, be forfeited to His Majesty and may be disposed of as the Minister may direct."

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 22.

An Act to amend The Foreign Insurance Companies Act, 1932.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section one of Schedule I of *The Foreign Insurance Companies Act, 1932*, chapter forty-seven of the statutes of 1932, as amended by section one of chapter eighteen of the statutes of 1939, is further amended by adding the following subparagraph to paragraph (b) thereof:—

“(vii) the debentures, debenture stock or other evidences of indebtedness of any corporation which are fully secured by statutory charge upon real estate or upon plant and equipment of such corporation used in the transaction of its business, provided interest in full shall have been paid regularly for a period of at least ten years immediately preceding the date of investment in such debentures, debenture stock or other evidences of indebtedness upon the securities of that class of the corporation then outstanding; or the bonds or other evidences of indebtedness of such corporation which are fully secured by mortgage or hypothec to a trustee of securities of the class hereinbefore in this subparagraph first mentioned; or”

Debentures,
etc., of cor-
porations
fully secured
by statutory
charge upon
real estate.
etc.

Proviso.

Bonds, etc.

9-10 GEORGE VI.

CHAP. 23.

An Act to amend the Income War Tax Act.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. (1) Paragraph (b) of subsection one of section three of the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, as enacted by section eight of chapter thirty-four of the statutes of 1940, is repealed and the following substituted therefor:—

“(b) annuities received under a contract (other than payments described in paragraph (c) of this subsection) except a portion of each amount received thereunder that bears the same relation to the whole amount as the amount that the annuitant could, under the contract, have chosen to receive in lieu of the annuity or, if no such choice is provided by the contract, the present value (computed in such manner as the Minister may by regulation prescribe) of the annuity at the time of commencement thereof, bears to the aggregate (computed in the case of an annuity for life on the assumption that the annuitant will live during the period of his normal expectation of life calculated in accordance with mortality tables approved by the Minister) of the annuity for which the contract provides: Provided that this provision shall not be construed to prejudice the operation of subsection two of this section.”

Contractual annuities.

Proviso.

(2) Paragraph (g) of the said subsection one of section three, as enacted by section three of chapter forty-eight of the statutes of 1938 and amended by section one of chapter fourteen of the statutes of 1943, is repealed and the following substituted therefor:—

R. S., c. 97;
1928, cc. 12,
30;
1930, c. 24;
1931, c. 35;
1932, cc. 43,
44;
1932-33, cc.
14, 15, 41;
1934, cc. 19,
55;
1935, cc. 22,
40;
1936, cc. 6, 38;
1938, c. 48;
1939 (1st
Sess.), c. 46;
1939 (2nd
Sess.), c. 6;
1940, c. 34;
1940-41, c. 18;
1942-43, c. 28;
1943-44, cc.
14, 24;
1944-45, c. 43.

Annuities
under a will
or trust.

“(g) all annuities and other annual payments received under the provisions of a will or trust irrespective of the day on which the will or trust became effective and notwithstanding that the payments are payable at intervals longer or shorter than a year except a payment or portion thereof which can be established by the recipient not to have been paid out of the income of the estate or trust.”

(3) Section three of the said Act is further amended by adding the following subsection thereto:—

Payment in
respect of
loss of office.

“(8) Where the Minister is satisfied that a payment or payments made on or after the thirteenth day of October, nineteen hundred and forty-five, by a person to a former employee is in respect of loss of office or employment, one-fifth only of the payment or the aggregate of the payments made in any year shall be deemed, for the purposes of this Act, to be income of the taxpayer in the year it is received and one-fifth thereof shall be so deemed to be income of the taxpayer in each of the four succeeding years in which he is living.”

2. (1) The first sentence of paragraph (m) of section four of the said Act, as enacted by section three of chapter twelve of the statutes of 1928, is repealed and the following substituted therefor:—

Reciprocal
shipping and
aircraft
income tax
exemptions.

“The income from the operation of ships or aircraft owned or operated by a non-resident person or corporation, if the country where such person or corporation resides grants an exemption in respect of income earned therein from the operation of ships or aircraft owned or operated by a person or corporation resident in Canada which in the opinion of the Minister is fairly reciprocal to the exemption herein provided.”

Repeal.

(2) Subparagraph (ii) of paragraph (t) of the said section four, as enacted by subsection two of section three of chapter fourteen of the statutes of 1943-44, and paragraph (x) of the said section four as enacted by section four of chapter fourteen of the statutes of 1943-44, are repealed.

(3) Paragraph (y) of the said section four, as enacted by subsection two of section three of chapter forty-three of the statutes of 1944-45, is repealed and the following substituted therefor:—

Housing cor-
poration.

“(y) the income of an institutional housing corporation, an institutional holding company or a limited-dividend housing corporation within the meaning of those expressions as defined by *The National Housing Act, 1944*,”

(4) The said section four is further amended by adding the following paragraph thereto:—

“(z) the income from the investment of the superannuation or pension funds of a trust established in connection with, or a corporation incorporated for the administration of, an employees’ superannuation or pension fund or plan approved by the Minister in respect of its constitution and operations for the taxation year;”

Superannuation or pension funds.

3. (1) Paragraph (ff) of subsection one of section five of the said Act, as enacted by subsection two of section five of chapter twenty-eight of the statutes of 1942-43, and paragraph (g) of the said subsection one of the said section five, as enacted by section four of chapter forty-three of the statutes of 1944-45, and paragraph (h) of the said subsection one of the said section five, as enacted by section six of chapter twelve of the statutes of 1928, are repealed and the following substituted therefor:—

“(ff) an amount that does not exceed nine hundred dollars in respect of the services rendered to an employer by any employee, officer or director within the taxation year and has been actually paid by the employer to an employees’ superannuation or pension fund or plan approved by the Minister in respect of its constitution and operations for the taxation year;

Deductions for superannuation or pension fund.

(g) in respect of amounts for superannuation or pension funds or plans approved by the Minister in respect of their constitution and operations for the taxation year

Deductions for superannuation or pension fund.

(i) an amount not exceeding nine hundred dollars in the taxation year, actually retained by the employer from the remuneration of the taxpayer for an employees’ superannuation or pension fund or plan in respect of services rendered in the taxation year or paid by a taxpayer who is a member of a trade union as part of his union dues, and

(ii) an amount not exceeding nine hundred dollars in the taxation year, paid to an employees’ superannuation or pension fund or plan by the taxpayer in respect of services rendered by him previous to the taxation year while he was not a contributor;

(h) that portion of a payment out of an employees’ superannuation or pension fund or plan the investment income of which has been exempt from taxation under this Act by reason of an election for such exemption by the trustees or corporation administering the fund or plan or a part of such a payment which would otherwise be taxable under this Act, that the aggregate of the amounts paid by the employee into the fund or

Certain pension payments.

plan during the period when its income was exempt by reason of such election bears to the total amount paid by him into the fund or plan."

(2) Paragraph (n) of subsection one of section five of the said Act, as enacted by subsection four of section four of chapter forty-three of the statutes of 1944-45, is repealed and the following substituted therefor:—

Unusual
medical
expenses.

"(n) that portion of medical expenses in excess of four per centum of the income of the taxpayer incurred and paid either by the taxpayer or his legal representatives

(i) within the taxation period,

(ii) within a twelve-month period ending in the taxation period and not included in the calculation of a deduction for medical expenses under this Act for a previous taxation period, or

(iii) in the event of the death of the taxpayer, within a twelve-month period commencing in the taxation period and not included in the calculation of a deduction for medical expenses under this Act for a previous taxation period

if payment is made to a medical practitioner, dentist or nurse qualified to practise under the laws of the place where the expenses are incurred or a public or licensed private hospital in respect of a birth in the family of, illness of or operation upon the taxpayer or his spouse or any dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of Paragraph A of the First Schedule to this Act; including the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent, who was throughout the whole of the taxation period necessarily confined by reason of illness, injury or affliction to a bed or wheelchair and including also the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent who was totally blind at any time in the taxation period and required the services of such an attendant; and including an amount expended on an artificial limb, a spinal brace, a brace for a limb or an aid to hearing for the taxpayer, his spouse or any such dependent: Provided that the deduction shall not exceed the aggregate of

(iv) six hundred dollars in the case of a single person, or nine hundred dollars in the case of a married person or person given an equivalent status in respect of rates of tax under this Act (but a husband and wife are entitled to only one such deduction of nine hundred dollars between them), and

(v) one hundred and fifty dollars for each dependent in respect of whom he may make a deduction from

his normal tax under Rule five of section one of Paragraph A of the First Schedule to this Act but not exceeding six hundred dollars in respect of such dependents: and

Provided further that payment of the said medical expenses is proven by receipts filed with the Minister;”

4. (1) Subsections six, seven and eight of section eight of the said Act, as enacted by section eleven of chapter fourteen of the statutes of 1943-44, are repealed and the following substituted therefor:—

“(6) A corporation whose principal business is the production, refining or marketing of petroleum or petroleum products is entitled to deduct from Expenditures on abandoned oil wells.

(a) the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure, and

(b) if the deduction permitted under this subsection exceeds the taxes so payable in that year, from the taxes so payable in subsequent years,

an amount equal to

(c) twenty-six and two-thirds per centum in the case of a corporation substantially all of whose income is subject to depletion under this Act, or

(d) forty per centum in the case of any other corporation, of the aggregate of drilling and exploration costs, including all general geological and geophysical expenses, incurred by it directly or indirectly on oil wells spudded in during the period from the first day of January, nineteen hundred and forty-three to the thirty-first day of December, nineteen hundred and forty-six and abandoned within six months after completion of drilling.

(7) A corporation, association, syndicate or exploration partnership formed for the purpose of exploring and drilling for oil is entitled to deduct from the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure, twenty-six and two-thirds per centum of exploration and drilling expenses incurred during the period from the first day of January, nineteen hundred and forty-three, to the thirty-first day of December, nineteen hundred and forty-six: Exploration and drilling expenses for oil.

Provided, however, that where the tax in respect of the year of expenditure is not sufficient to permit the full amount of the deduction, the balance may be deducted in subsequent years whether the income taxable in the subsequent year from which the balance or part thereof is being deducted arose from the well in respect of which the expenses were incurred or from a well subsequently found by such corporation, association, syndicate or exploration partnership. Proviso.

Exploration and drilling expenses for natural gas.

(8) A corporation, association, syndicate or exploration partnership formed for the purpose of exploring and drilling for natural gas is entitled to deduct from the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure, thirty per centum of exploration and drilling expenses incurred by it during the period from the first day of January, nineteen hundred and forty-three, to the thirty-first day of December, nineteen hundred and forty-six."

(2) The said section eight is further amended by inserting the following subsection immediately after subsection nine thereof:—

Expenses of searching for minerals.

"(9A) A corporation whose chief business is that of mining or exploring for minerals is entitled to deduct from the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure, twenty-six and two-thirds per centum of all prospecting, exploration and development expenses incurred by it in searching for minerals during the year nineteen hundred and forty-six: Provided that no such deduction shall be allowed unless the corporation files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting and exploring in Canada for minerals by means of qualified persons and has incurred the said expenditures for such purposes."

Proviso.

(3) Subsection ten of the said section eight, as enacted by subsection four of section six of chapter forty-three of the statutes of 1944-45, is repealed and the following substituted therefor:—

Expenditures on unproductive deep test oil wells.

"(10) A corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or exploration or drilling for petroleum may, with the consent of the Governor in Council upon the recommendation of the Minister of Mines and Resources, deduct from the aggregate of the taxes under this Act and *The Excess Profits Tax Act, 1940*, payable by it in respect of the year of expenditure, fifty per centum of expenditures, not including geological or geophysical expenditures, made in connection with a deep test oil well that was spudded in between the twenty-sixth day of June, nineteen hundred and forty-four and the thirty-first day of December, nineteen hundred and forty-six, and that proved to be unproductive, if, in the opinion of the Governor in Council,

(a) drilling the oil well is desirable in order to extend the petroleum resources of Canada; and

(b) the taxpayer could not reasonably be expected to drill the oil well unless permitted to deduct at least fifty per centum of the expenditures in connection therewith from tax."

5. Section nine B of the said Act is amended by inserting the following subsection immediately after subsection five thereof:—

“(6) Subsection two of this section is not applicable in respect of a dividend which is not taxable under this Act by virtue of section ninety-five of this Act.” Exemption.

6. (1) Subsection one of section ninety-two of the said Act, as enacted by section thirty-one of chapter twenty-eight of the statutes of 1942-43 and amended by subsection one of section twenty-seven of chapter fourteen of the statutes of 1943-44, shall be repealed on and after the first day of January, nineteen hundred and forty-six. Repeal.

(2) The second sentence of subsection seven of the said section ninety-two as enacted in section thirty-one of chapter twenty-eight of the statutes of 1942-43 is repealed. Repeal.

(3) The following subsection is inserted immediately after subsection seven of the said section ninety-two:—

“(7A) Every person who deducts or withholds an amount under this section is liable to pay to His Majesty on the day fixed by or pursuant to subsection two of this section an amount equal to the amount so deducted or withheld and such liability shall constitute a first charge on the assets of such person and shall, notwithstanding the *Bank Act*, the *Bankruptcy Act* or any other statute or law, rank for payment in priority to all other claims, either of His Majesty in right of a province of Canada or any other person, of whatsoever kind heretofore or hereafter arising, save and except only the judicial costs, fees and lawful expenses of an assignee or other public officer charged with the administration or distribution of such assets.” Priority.
1944-45, c. 30.
R.S., c. 11.

7. The portion of subsection one of section ninety-three of the said Act before paragraph (a) thereof, as enacted by section thirty-one of chapter twenty-eight of the statutes of 1942-43, is repealed and the following substituted therefor:—

“The Minister shall, in respect of any taxes paid, as herein provided, refund to each taxpayer the amount by which either one-half of the taxes which he was liable to pay upon his income for any taxation year after one thousand nine hundred and forty-one (except the tax computed under section four of Paragraph A of the First Schedule to this Act), before the deductions provided by section eight and before any amount was deducted therefrom under section seven A of this Act or the aggregate of” Amount refundable.

8. The said Act is further amended by inserting the following Part immediately after Part XVII thereof:—

"PART XVIII.

PRIVATE COMPANIES.

"accumulated
undistributed
income."

"private
company."

"undistrib-
uted income
of a com-
pany on
hand."

94. (1) In this Part, unless the context otherwise requires,
- (a) accumulated undistributed income of a company at any time means the undistributed income of the company on hand at the end of the last fiscal period that terminated before that time;
 - (b) 'private company' means a company the number of whose shareholders has not, at any time since the twenty-ninth day of April, nineteen hundred and forty-one, been more than fifty, not including persons who are in the employment of the company or who, having been formerly in the employment of the company, were while in that employment and have continued after the termination of that employment to be shareholders of the company, two or more persons holding one or more shares jointly being counted as a single shareholder for the purposes of this paragraph; and
 - (c) undistributed income of a company on hand at the end of a specified fiscal period means the amount by which the aggregate of
 - (i) the income of the company that was liable to taxation under this Act for each of its fiscal periods beginning with the period that ended in nineteen hundred and seventeen and ending with the specified period, and
 - (ii) the income of the company in each of the said periods that was not liable to taxation under this Act,
 exceeds the aggregate of
 - (iii) all operating losses sustained by the company during the said periods,
 - (iv) the amount by which all capital losses sustained in the said periods by the company exceed all capital profits of the company in the said periods,
 - (v) the dividends paid by the company during the said periods except dividends that were paid exclusively out of a surplus or accumulated profits on hand prior to the first day of January, nineteen hundred and seventeen and that were not taxable as income of the shareholder,
 - (vi) all income tax, business profits tax and excess profits tax paid by the company in respect of the said periods,
 - (vii) expenses incurred or disbursements made by the company during the said periods but not allowed as a deduction from income under this Act, and

(viii) that part of the income of the company for the said fiscal periods that has been taxed in the hands of its shareholders under section twenty-one of this Act and has not been paid out by way of dividends during the said periods,

and when the specified period ended in nineteen hundred and thirty-nine, includes an amount received after the end of that period by way of dividend from a company that has elected and paid the tax, if any, payable under this Part if the dividend was not taxable under this Act by reason of section ninety-five of this Act.

(2) Where two or more persons hold shares jointly they shall be deemed, for the purposes of this Part, to be one shareholder. Shares jointly held.

95. (1) A dividend received from a private company is not taxable under this Act if When dividends exempt.

(a) the company has elected to pay tax under this Part and has paid all the tax that it has so elected to pay,

(b) the dividend was paid out of accumulated undistributed income of the company, and

(c) the aggregate of all dividends paid by the company out of accumulated undistributed income after the election and on or before the day on which the particular dividend was paid is not greater than the amount on which tax has been paid by the company under this Part less the amount of the said tax.

(2) Of the dividends paid by a company in a fiscal period, an amount equal to the income of the company in the immediately preceding fiscal period less taxes paid by the company thereon shall be deemed, for the purposes of this Part, not to have been paid from accumulated undistributed income unless the company, in any fiscal period, has, after the election, paid dividends equal to or greater than the amount on which it has paid tax under this Part less the amount of the said tax.

96. (1) A private company may elect in such manner as may be prescribed by regulations, on or before the thirty-first day of December, nineteen hundred and forty-seven, to be assessed and pay a tax, computed in the manner set out in subsection two of this section, on an amount equal to its undistributed income on hand at the end of its nineteen hundred and thirty-nine fiscal period or its undistributed income on hand at the end of the fiscal period that terminates nearest the time when it so elects, whichever is the lesser. Election to pay special corporation tax.

(2) Tax payable under this section is the aggregate of the amounts calculated by application of the following table:— Rates.

On the first \$25,000 of each portion, or any part thereof, 15 per centum;

\$3,750 on a portion of \$25,000 and 18 per centum on the amount by which the portion exceeds \$25,000 and does not exceed \$50,000;

\$8,250 on a portion of \$50,000 and 21 per centum on the amount by which the portion exceeds \$50,000 and does not exceed \$100,000;

\$18,750 on a portion of \$100,000 and 24 per centum on the amount by which the portion exceeds \$100,000 and does not exceed \$200,000;

\$42,750 on a portion of \$200,000 and 27 per centum on the amount by which the portion exceeds \$200,000 and does not exceed \$300,000;

\$69,750 on a portion of \$300,000 and 30 per centum on the amount by which the portion exceeds \$300,000 and does not exceed \$400,000;

\$99,750 on a portion of \$400,000 and 33 per centum on the amount by which the portion exceeds \$400,000;

to the respective portions of the amount on which the tax is payable to which the various persons who held shares in the company on the thirty-first day of December, nineteen hundred and forty-four would have been entitled if the said amount had been distributed by way of a dividend on that day but excluding any portion in respect of which the recipient would not, in that event, have been taxable under this Act.

Payment.

(3) A private company that has elected to pay tax under this section shall either

(a) pay the tax on or before the thirty-first day of December, nineteen hundred and forty-six; or

(b) pay the tax in four equal annual instalments commencing on the thirty-first day of December, nineteen hundred and forty-seven together with interest at the rate of four per centum per annum on each instalment from the thirty-first day of December, nineteen hundred and forty-six to the day of payment: Provided that any instalment or part thereof may be paid before the date on which it becomes payable, interest thereon ceasing as from the date of payment.

Proviso

Interest.

(4) Where an instalment of the tax imposed by this section or any part thereof has not been paid as required by subsection three of this section, the company shall pay a penalty of three per centum of the unpaid amount per annum from the day on which the instalment should have been paid to the day of payment.

Returns.

(5) A company that has elected to pay tax under this section shall file such returns at such time and in such manner as may be prescribed by regulations in addition to any other returns required to be made under this Act."

9. Paragraph A of the First Schedule to the said Act is amended by adding the following section thereto:

“Section 4.—TAX PAYABLE BY PERSONS BENEFITING FROM BOTH FAMILY ALLOWANCES UNDER *The Family Allowances Act, 1944* AND ALLOWANCES UNDER THIS ACT FOR CHILDREN. Family allowances. 1944-45, c. 40.

Rule 1.—A taxpayer who is entitled to a deduction from tax under Rule 5 of section 1 or Rule 3 of section 2 of this Paragraph on account of a child in respect of whom an allowance has been paid during the taxation year under *The Family Allowances Act, 1944* shall, except in the cases to which Rule 2 of this section applies, pay a tax in respect of each such child, in addition to the normal tax and the graduated tax, equal to a percentage of the allowances so paid determined in the following tables by reference to the income of the taxpayer in the taxation year and, in 1946 and subsequent taxation years, by reference to the number of dependents in respect of whom he is so entitled to a deduction:

1. PERCENTAGES FOR 1945 TAXATION YEAR

MARRIED PERSONS.

Income		Percentages
Over	but not over	
\$1,200	\$1,400	10
1,400	1,600	20
1,600	1,800	30
1,800	2,000	40
2,000	2,200	50
2,200	2,400	60
2,400	2,600	70
2,600	2,800	80
2,800	3,000	90
3,000		100

SINGLE PERSONS		
Income		Percentages
Over	but not over	
\$ 660	\$ 800	10
800	900	20
900	1,000	30
1,000	1,100	40
1,100	1,200	50
1,200	1,300	60
1,300	1,400	70
1,400	1,500	80
1,500	1,600	90
1,600		100

2. PERCENTAGES FOR 1946 AND SUBSEQUENT TAXATION YEARS

MARRIED PERSONS.			
Income		Percentages	
Over	but not over	1, 2 or 3 dependents	4 or more dependents
\$1,300	\$1,400	5	—
1,400	1,600	15	10
1,600	1,800	25	20
1,800	2,000	35	30
2,000	2,200	45	40
2,200	2,400	55	50
2,400	2,600	65	60
2,600	2,800	75	70
2,800	3,000	85	80
3,000	3,200	95	85
3,200	3,400	100	90
3,400	3,600	100	95
3,600		100	100

SINGLE PERSONS.			
Income		Percentages	
Over	but not over	1 or 2 dependents	3 or more dependents
\$ 700	\$ 800	5	—
800	900	15	10
900	1,000	25	20
1,000	1,100	35	30
1,100	1,200	45	40
1,200	1,300	55	50
1,300	1,400	65	60
1,400	1,500	75	70
1,500	1,600	85	80
1,600	1,700	95	85
1,700	1,800	100	90
1,800	1,900	100	95
1,900		100	100

Rule 2.—A taxpayer who is entitled to a deduction from tax under Rule 5 of section 1 or Rule 3 of section 2 of this Paragraph on account of a child in respect of whom an allowance has been paid during the taxation year under *The Family Allowances Act, 1944*, shall, where more than fifty per centum of his income for the taxation year consists of service pay and allowances received as a member of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces, pay a tax in respect of each such child, in addition to the normal tax and the graduated tax, equal to a percentage of the allowances so paid determined in the following tables by reference to the income of the taxpayer in the taxation year and, in nineteen hundred and forty-six and subsequent taxation years, by reference to the number of dependents in respect of whom he is so entitled to a deduction:—

1. PERCENTAGES FOR 1945 TAXATION YEAR

MARRIED PERSONS.

Income		Percentages
Over	but not over	
\$2,100	\$2,150	10
2,150	2,200	20
2,200	2,250	30
2,250	2,300	40
2,300	2,350	50
2,350	2,400	60
2,400	2,600	70
2,600	2,800	80
2,800	3,000	90
3,000		100

SINGLE PERSONS.

Income		Percentages
Over	but not over	
\$1,600	\$1,650	10
1,650	1,700	20
1,700	1,750	30
1,750	1,800	40
1,800	1,850	50
1,850	1,900	60
1,900	2,000	70
2,000	2,100	80
2,100	2,200	90
2,200		100

2. PERCENTAGES FOR 1946 AND SUBSEQUENT TAXATION YEARS.

MARRIED PERSONS.

Income		Percentages	
Over	but not over	1, 2 or 3 dependents	4 or more dependents
\$2,100	\$2,150	5	—
2,150	2,200	15	10
2,200	2,250	25	20
2,250	2,300	35	30
2,300	2,350	45	40
2,350	2,400	55	50
2,400	2,600	65	60
2,600	2,800	75	70
2,800	3,000	85	80
3,000	3,200	95	85
3,200	3,400	100	90
3,400	3,600	100	95
3,600		100	100

SINGLE PERSONS.

Income		Percentages	
Over	but not over	1 or 2 dependents	3 or more dependents
\$1,600	\$1,650	5	—
1,650	1,700	15	10
1,700	1,750	25	20
1,750	1,800	35	30
1,800	1,850	45	40
1,850	1,900	55	50
1,900	2,000	65	60
2,000	2,100	75	70
2,100	2,200	85	80
2,200	2,300	95	85
2,300	2,400	100	90
2,400	2,500	100	95
2,500		100	100

Rule 3.—For the purposes of this section a taxpayer shall be deemed to be a married person if he is entitled to a deduction from tax under Rule 3 of section 2 of this Paragraph.”

10. Rule two of section three of Paragraph A of the First Schedule to the said Act is amended by repealing that part of the said Rule that precedes the first proviso thereto, as enacted by subsection one of section twenty-nine of chapter forty-three of the statutes of 1944-45, and substituting the following therefor:—

“*Rule 2.*—The tax payable by any member of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces in Canada and in receipt of service pay and allowances (exclusive of subsistence allowances up to one dollar and seventy cents per day and marriage and dependents’ allowances) at a rate of one thousand six hundred dollars or more per annum shall be reduced by a credit from the tax otherwise payable (before any amount was deducted therefrom under section 7A of this Act and in respect of the 1944 taxation period before one-half of the amount that would otherwise be refunded to the taxpayer under subsection one of section ninety-three was deducted therefrom and in respect of the 1945 or a subsequent taxation period before the whole amount that would otherwise be refunded to the taxpayer under subsection one of section ninety-three was deducted therefrom) of an amount equal to the tax payable on one thousand six hundred dollars (before any amount was deducted therefrom under section 7A of this Act and in respect of the 1944 taxation period before one-half of the amount that would otherwise be refunded to the taxpayer under subsection one of section ninety-three was deducted therefrom and in respect of the 1945 or a subsequent taxation period before the whole amount that would otherwise be refunded to the taxpayers under subsection one of section ninety-three was deducted therefrom) in the case of a single person without dependents (or such amount appropriately increased by marriage and dependents’ allowances which would be payable if he held the highest rank of warrant or non-commissioned officer in the Service to which he belongs but not including any allowance for more than six children).”

11. Notwithstanding anything in the *Income War Tax Act*, a taxpayer may deduct from the tax otherwise payable under the said Act in respect of the nineteen hundred and forty-six taxation year or any subsequent taxation year, in addition to the deductions from tax for which provision is made in the said Act, the amount that would otherwise be refunded to the taxpayer under subsection one of section ninety-three of the said Act; and the Minister shall make no refund in respect of taxes for the nineteen hundred and forty-six taxation year or any subsequent taxation year under the said subsection one.

Basic income.

Deductions in respect of 1946 and subsequent years.

Deduction in
respect of
1945.

12. (1) Notwithstanding anything in the *Income War Tax Act*, a taxpayer, other than a corporation or joint stock company, may deduct from the tax otherwise payable under the said Act in respect of the nineteen hundred and forty-five taxation year, in addition to the deductions from tax for which provision is made in the said Act, four per centum of the aggregate of the taxes that would otherwise be payable in respect of the said year under subsections one and three of section nine thereof (except the tax computed under section four of Paragraph A of the First Schedule to the said Act) after making the deduction permitted by section thirty-one of chapter forty-three of the statutes of nineteen hundred and forty-four.

Deduction in
respect of
1946.

(2) Notwithstanding anything in the *Income War Tax Act*, a taxpayer, other than a corporation or joint stock company, may deduct from the tax otherwise payable under the said Act in respect of the nineteen hundred and forty-six taxation year, in addition to the deductions from tax for which provision is made in the said Act, sixteen per centum of the aggregate of the taxes that would otherwise be payable in respect of the said year under subsections one and three of section nine thereof (except the tax computed under section four of Paragraph A of the First Schedule to the said Act) after making the deduction permitted by section eleven of this Act.

Certain
transactions
in Province
of Alberta
bonds.

13. (1) Where a person has, between the thirty-first day of January and the seventh day of August, nineteen hundred and forty-five, purchased bonds or debentures of or guaranteed by the Province of Alberta that were outstanding on the thirty-first day of January, nineteen hundred and forty-five and included in the debt reorganization proposal of the provincial government dated the sixteenth day of July, nineteen hundred and forty-five, there shall be assessed, levied and paid a tax payable by the purchaser on or before the thirtieth day of April, nineteen hundred and forty-six equal to

(a) the difference between his purchase price and selling price in the event that he has resold before the said proposal became effective, or

(b) the difference between the purchase price and the aggregate of the value of all rights accruing to the purchaser upon the implementation of the said debt reorganization proposal.

Interest on
overdue
taxes.

(2) If the tax imposed by this section is not paid as required, the purchaser shall pay interest thereon at the rate of seven per centum per annum from the day when the tax should have been paid.

Returns.

(3) A person who has, between the thirty-first day of January and the seventh day of August, nineteen hundred and forty-five, purchased bonds or debentures of or guaran-

ted by the Province of Alberta that were outstanding on the thirty-first day of January, nineteen hundred and forty-five, and included in the debt reorganization proposal of the provincial government dated the sixteenth day of July, nineteen hundred and forty-five, shall file such returns at such time and in such manner as may be prescribed by regulations.

(4) Sections forty-one to eighty-seven inclusive of the *Income War Tax Act* are applicable *mutatis mutandis* as if the tax payable under this section were a tax payable under the said Act. Application
of secs. 41-87.

14. (1) Subsection two of section three of this Act is applicable to income of the nineteen hundred and forty-four taxation year and subsequent taxation years and to tax payable on income of the said year. Application.

(2) Subsections one and two of section one and sections seven and nine of this Act are applicable to income of the nineteen hundred and forty-five taxation year and subsequent taxation years and to tax payable on income of the said years.

(3) Subsections two, three and four of section two and subsection one of section three of this Act are applicable to income of the nineteen hundred and forty-six taxation year and subsequent taxation years and to tax payable on income of the said years.

9-10 GEORGE VI.

CHAP. 24.

An Act respecting the Manufacturing, Inspection and Sale of Maple Products.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Maple Products Industry Act, 1945.* Short title.

2. In this Act and in the regulations thereunder, unless the context otherwise requires,— Definitions.

- (a) "adulterated" means deteriorated by the addition of any substance to a maple product or the substitution for any maple product or for any part thereof of any colourable imitation; "adulterated."
- (b) "colourable imitation" means cane sugar or brown sugar of glucose or any other similar substance or any combination of them to which artificial maple flavour has been added; "colourable imitation."
- (c) "container" means bottle, can, carton, crate or any other package; "container."
- (d) "inspector" means any person designated by the Minister to perform any duty under this Act or regulations; "inspector."
- (e) "label" means any legend or descriptive matter or design appearing upon a maple product or upon the container thereof and any printed or written matter that may accompany or pertain to such product; "label."
- (f) "maple product" means any product or preparation prepared directly or indirectly from the sap of the maple; "maple product."
- (g) "maple sugar" means the solid product resulting from the evaporation of maple sap or maple syrup, and may be either in solid blocks or in a more or less pulverized form; "maple sugar."

"maple
syrup."

"manufac-
turer or pack-
er."

"manufactur-
ing or pack-
ing plant."

"Minister."

"official
analyst."

- (h) "maple syrup" means syrup made by the evaporation of maple sap or by the solution of maple sugar in water;
(i) "manufacturer or packer" means a person carrying on the business of buying maple products and packing, bottling, or treating them in any way preparatory to selling them again;
(j) "manufacturing or packing plant" means the plant or building and equipment used by the manufacturer or packer in the conduct of his business;
(k) "Minister" means the Minister of Agriculture;
(l) "official analyst" means any chemical analyst designated by the Minister to examine and analyze samples of any product or substance.

Sale of
colourable
imitations.

3. No person shall manufacture for sale, sell, offer, expose or have in possession for sale any product which is a colourable imitation of a maple product unless such product or the container thereof be legibly marked with the manufacturer's name and address, the ingredients of such product and the words "artificially maple flavoured".

Sale of adult-
erated maple
products.

4. No person shall manufacture for sale, sell, offer, expose or have in possession for sale, or ship or cause to be shipped, any maple product that is adulterated.

Use of word
"maple"
restricted.

5. Except as hereinbefore provided or in the trade name or description of artificial maple flavours and extracts, no person shall use the word "maple" alone or in combination with any word, letter or syllable on any label on other than a maple product.

Inspectors.

6. There may be appointed in the manner authorized by law inspectors and other officers for carrying out the provisions of this Act and regulations made thereunder.

Power of
inspectors.

7. Any inspector charged with the enforcement of this Act shall be empowered:—

Entry into
premises or
conveyances.

- (a) to enter at will and inspect any or all buildings of whatsoever character in connection with any manufacturing or packing plant, sugar camp, or any hotel, restaurant, retail or wholesale store, warehouse, railway car, truck, boat or other conveyance where maple products or imitation maple products are being manufactured or offered for sale or being carried or held for carriage, and to take samples of any substance purporting to be a maple product or a colourable imitation thereof. Any sample so taken may be paid for at current prices and sealed in the presence of the producer, manufacturer, proprietor or carrier or his agent. The sample so taken and sealed shall be sent to the Department of Agriculture at Ottawa for analysis

Entry into
hotels, stores,
trucks, boats,
etc.

Taking of
samples.

Analysis.

or investigation. The person from whom a sample is taken may require that a check sample be taken, sealed and left with him;

(b) to examine the books or records of manufacturing or packing plants; Examination of books and records.

(c) to seize in any place mentioned in paragraph (a) of this section and seal for analysis, inspection or investigation any article which he believes to be an adulterated maple product or intended for adulteration of any maple product or any maple product which is not graded, packed, marked, labelled, produced or held in premises in compliance with the provisions of this Act or regulations and to dispose of any product or substance so seized as the Minister may direct. Seizure and detention.

8. Any person who, or whose agent or employee, wrongfully removes or sells or otherwise disposes of any product or substance which has been seized by an inspector under authority of paragraph (c) of section seven or substitutes anything therefor shall be guilty of an offence under this Act. Unlawful disposal of detained articles.

9. Any person who obstructs an inspector in the performance of his duties, shall be guilty of an offence under this Act. Obstructing inspectors.

10. (1) All manufacturing or packing plants shall apply to the Department of Agriculture at Ottawa for registration. Registration of manufacturing plants.

(2) Any manufacturing or packing plant shipping maple products from one province to another or exporting such products shall obtain a licence from the Minister. Licensing of manufacturing plants.

(3) Such licence shall remain in effect until the thirty-first day of March following the date of issue but shall be renewable from year to year. Fees for such licences and renewals shall be fixed by the Minister. Fees. Duration and renewal of licence.

(4) Any sugar camp from which maple products are exported or shipped to another province may be required by the Minister to obtain a licence which shall be issued without fee. Licensing of sugar camp.

(5) The Minister may for cause cancel or suspend any licence already issued. Powers of Minister.

(6) Every manufacturing or packing plant and every sugar camp shall, when licensed, be assigned a licence number for use on labels and containers of maple products. Licence number.

(7) Records, in form prescribed by the Minister, of all maple products purchased and sold together with the name and address of the vendor or purchaser, shall be kept in each manufacturing or packing plant. Special books.

11. Any person who unlawfully places, or causes to be placed, any number purporting to be a licence number issued Use of licence number restricted.

Penalty.

issued to him under this Act and regulations on any label or container on or in which any maple product, adulterated maple product or colourable imitation thereof is sold or offered for sale, shall be guilty of an offence and shall, on summary conviction, be liable to a fine of not less than twenty-five dollars and costs and not more than three hundred dollars and costs, or to imprisonment for not more than three months, or to both fine and imprisonment.

Labels for containers.

12. Containers of maple products for the retail trade shall have clearly and legibly stamped thereon, or upon tags or labels securely attached or firmly affixed thereto, (a) the common name of the product, (b) the net weight of contents, (c) the name and address of the manufacturer or packer or of the sugar orchard and (d) the licence number, if any.

Certificates of official analyst to be evidence.

13. In any prosecution under this Act or regulations a certificate as to the analysis of any maple product or alleged maple product or colourable imitation thereof signed or purporting to be signed by an official analyst shall be *prima facie* evidence of the facts stated in such certificate and conclusive evidence of the authority of the person giving or making the same without any proof of appointment or signature.

Production of books and records.

14. Every owner or operator of a manufacturing or packing plant who refuses to produce and submit, when requested by an inspector so to do, the records referred to in subsection seven of section ten, for examination, or as evidence in any action or prosecution under this Act and regulations, shall be guilty of an offence under this Act.

Regulations.

15. The Minister may make regulations prescribing:—
 (a) the duties of inspectors under this Act and regulations;
 (b) the types of labels or markings that shall be used on containers of maple products;
 (c) methods of sealing containers of maple products;
 (d) grades and standards for maple sugar and maple syrup or other maple products and the conditions under which and the locations or places where maple sugar and maple syrup or other maple products shall be graded;
 (e) requirements as to cleanliness and sanitation in manufacturing or packing plants or sugar camps;
 (f) chemical and physical properties and requirements of maple products;
 (g) chemical or other methods of determining purity of maple products for use by official analysts;
 (h) fees for inspection and analyses of maple products;

- (i) conditions under which samples may be sent to the Department for analysis or examination;
- (j) respecting any other matter deemed by him to be necessary for the carrying out of the provisions of this Act.

16. All regulations made under this Act shall be effective from the date of publication in the *Canada Gazette*. Force and effect of regulations.

17. Except as herein otherwise provided, any person violating any provision of this Act, or of any regulation thereunder, shall be liable on summary conviction to a fine of not less than ten dollars and not exceeding three hundred dollars and costs, or to imprisonment for a term not exceeding three months or to both fine and imprisonment, and for each subsequent offence to a fine of not less than twenty-five dollars and costs, and not more than five hundred dollars and costs, or to imprisonment for a term not exceeding six months, or to both fine and imprisonment. Penalties for violation of Act or regulations.

18. All fees received for analyses and all fines imposed under this Act shall be paid to the Receiver General of Canada. Fees and fines to Rec. Gen.

19. *The Maple Sugar Industry Act, 1930*, chapter thirty of the statutes of 1930 (1st session), is repealed. Repeal.

9-10 GEORGE VI.

CHAP. 25.

An Act to confer certain transitional powers upon the Governor in Council during the National Emergency arising out of the War.

[Assented to 18th December, 1945.]

WHEREAS the *War Measures Act* provides that the Governor in Council may do and authorize such acts and things, and make from time to time such orders and regulations, as he may by reason of the existence of real or apprehended war deem necessary or advisable for the security, defence, peace, order and welfare of Canada; And whereas during the national emergency arising by reason of the war against Germany and Japan measures have been adopted under the *War Measures Act* for the military requirements and security of Canada and the maintenance of economic stability; And whereas the national emergency arising out of the war has continued since the unconditional surrender of Germany and Japan and is still continuing; And whereas it is essential in the national interest that certain transitional powers continue to be exercisable by the Governor in Council during the continuation of the exceptional conditions brought about by the war and it is preferable that such transitional powers be exercised hereafter under special authority in that behalf conferred by Parliament instead of being exercised under the *War Measures Act*; And whereas in the existing circumstances it may be necessary that certain acts and things done and authorized and certain orders and regulations made under the *War Measures Act* be continued in force and that it is essential that the Governor in Council be authorized to do and authorize such further acts and things and make such further orders and regulations as he may deem necessary or advisable by reason of the emergency and for the purpose of the discontinuance, in an orderly manner as the emergency permits, of measures adopted during and by reason of the emergency: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Preamble.

R.S., c. 206.

SHORT TITLE.

Short
title.

1. This Act may be cited as *The National Emergency Transitional Powers Act, 1945*.

POWERS OF GOVERNOR IN COUNCIL.

Powers of
G. in C.

2. (1) The Governor in Council may do and authorize such acts and things, and make from time to time such orders and regulations, as he may, by reason of the continued existence of the national emergency arising out of the war against Germany and Japan, deem necessary or advisable for the purpose of

- (a) providing for and maintaining the armed forces of Canada during the occupation of enemy territory and demobilization and providing for the rehabilitation of members thereof,
- (b) facilitating the readjustment of industry and commerce to the requirements of the community in time of peace,
- (c) maintaining, controlling and regulating supplies and services, prices, transportation, use and occupation of property, rentals, employment, salaries and wages to ensure economic stability and an orderly transition to conditions of peace;
- (d) assisting the relief of suffering and the restoration and distribution of essential supplies and services in any part of His Majesty's dominions or in foreign countries that are in grave distress as the result of the war; or
- (e) continuing or discontinuing in an orderly manner, as the emergency permits, measures adopted during and by reason of the war.

Orders and
regulations.R.S., c. 206.
R.S., c. 1.Orders to
be laid
before
Parliament.

(2) All orders and regulations made under this Act or pursuant to authority created under this Act have the force of law while this Act is in force and, together with orders and regulations made under the *War Measures Act* or pursuant thereto, shall, for the purposes of the *Interpretation Act*, be deemed to be regulations.

(3) Every order in council made under this Act shall be laid before Parliament within fifteen days after it has been made if Parliament is then sitting, or if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session thereof and if the Senate and House of Commons within the period of forty days, beginning with the day on which any such order in council is laid before Parliament and excluding any time during which Parliament is dissolved or prorogued or during which both the Senate and House of Commons are adjourned for more

than four days, resolve that it be annulled, it shall cease to have effect, but without prejudice to its previous operations or anything duly done or suffered thereunder or any offence committed or any penalty or forfeiture or punishment incurred.

May be annulled.

(4) Every order in council made under this Act shall be published forthwith in Statutory Orders and Regulations.

Publication of orders in council.

3. (1) The Governor in Council may prescribe penalties by way of fine or by way of imprisonment for a term not exceeding five years, or by way of both fine and such imprisonment, that may be imposed for violation of orders or regulations made under this Act and may also prescribe whether, and the circumstances in which, the said penalties shall be imposed upon summary conviction or upon indictment or upon either summary conviction or indictment.

Penalties.

(2) Any goods, wares or merchandise dealt with contrary to any order or regulation made under this Act may be seized and detained and shall be liable to forfeiture at the instance of the Minister of Justice, upon proceedings in the Exchequer Court of Canada, or in any Superior Court, and any such Court may make rules governing the procedure upon any proceedings taken before such Court or a Judge thereof under this section.

Seizure and detention of property.

4. Without prejudice to any other power conferred by this Act, the Governor in Council may order that the orders and regulations lawfully made under the *War Measures Act* or pursuant to authority created under the said Act in force immediately before the day this Act comes into force shall, while this Act is in force, continue in full force and effect subject to amendment or revocation under this Act.

Orders and regulations under War Measures Act, continued.

COMMENCEMENT AND DURATION.

5. This Act shall come into force on the first day of January, one thousand nine hundred and forty-six, and on and after that day the war against Germany and Japan shall, for the purposes of the *War Measures Act*, be deemed no longer to exist.

Coming into force.

Termination of war.

6. (1) Subject as hereinafter provided, this Act shall expire on the thirty-first day of December, one thousand nine hundred and forty-six, if Parliament meets during November or December, one thousand nine hundred and forty-six, but if Parliament does not so meet it shall expire on the fifteenth day after Parliament first meets during the year one thousand nine hundred and forty-seven; provided that, if at any time while this Act is in force, addresses are presented to the Governor General by the Senate and House

Expiration of Act.

Addresses for continuation.

of Commons respectively, praying that this Act should be continued in force for a further period, not in any case exceeding one year, from the time at which it would otherwise expire and the Governor in Council so orders, this Act shall continue in force for that further period.

Application
of s. 19 of
R.S., c. 1.

(2) Section nineteen of the *Interpretation Act* shall apply upon the expiry of this Act as if this Act had then been repealed.

"war with
Germany
and Japan."

7. In this Act "war with Germany and Japan" means the war that commenced on the tenth day of September one thousand nine hundred and thirty-nine against the German Reich and subsequently against Italy, Finland, Hungary, Rumania and Japan.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 26.

An Act to amend The National Housing Act, 1944.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section two of *The National Housing Act, 1944*, chapter forty-six of the statutes of 1944-45, is amended by adding thereto after paragraph five the following paragraph:—

“(5A) ‘co-operative housing project’ means a housing project built by a corporation or trustee in which not less than seventy-five per centum of the family housing units in a housing project are leased to shareholders in the corporation or *cestui que trust* under the trust deed for a term at least as long as the term of the joint loan;”

“co-operative housing project.”

2. Paragraph six of section two of the said Act is repealed and the following substituted therefor:—

“(6) ‘cost of construction’ means the aggregate of the cost or appraised value of the land, whichever is the lesser, actual expenditure for building, and the architectural, legal and other expenses and carrying charges necessary to complete the house or housing project, including in the case where work is done by the owner, such amount as the Minister may fix as the value of the said work, and in the case where a loan is made to a builder, land development costs and carrying charges: Provided that in the case of land acquired by gift or devise, the appraised value of the said land shall be taken: Provided, further, that in the case of a loan for the construction of a house on a farm the appraised value of the land shall be deemed to be not more than twenty per centum of the actual expenditure and other expenses and charges aforesaid;”

“cost of construction.”

Proviso.

Proviso.

3. Paragraph twenty of section two of the said Act is repealed and the following substituted therefor:—

"housing project."

"(20) 'housing project' means a project consisting of one or more one-family dwellings, or one or more multiple-family dwellings or a combination of one-family and multiple-family dwellings, together with any public space, recreational facilities and commercial space or buildings appropriate thereto;"

4. Paragraph twenty-four of section two of the said Act is repealed and the following substituted therefor:—

"limited-dividend housing corporation."

"(24) 'limited-dividend housing corporation' means a corporation incorporated to construct, hold and manage a low-rental housing project and the dividends payable by which are limited by the terms of its charter or instrument of incorporation to five per centum per annum or less, and includes:

- (i) an institutional housing corporation incorporated to construct, hold and manage a low-rental housing project and the dividends payable by which are limited by the terms of its charter or instrument of incorporation to five per centum per annum or less, and
- (ii) an institutional holding company incorporated for the purpose of holding only the shares of one or more such institutional housing corporations;"

5. Paragraph twenty-five of section two of the said Act is repealed and the following substituted therefor:—

"low-rental housing project."

"(25) 'low-rental housing project' means a housing project undertaken to provide decent, safe and sanitary housing accommodation complying with standards not exceeding those approved by the Minister, to be leased to families of low income at the economic rental therefor or at a lower rental or to such other persons as the Minister under agreement with the owner may designate, having regard to the existence of a condition of shortage, overcrowding or congestion of housing;"

"Minister" defined.

6. Paragraph twenty-seven of section two of the said Act is amended by inserting the words "or any person designated by law to act on his behalf or in his place" after the words "the Minister of Finance" where they appear in line one thereof.

7. Paragraph twenty-nine of section two of the said Act is repealed and the following substituted therefor:—

"municipality."

"(29) 'municipality' means a city, town, incorporated village, county, township, district or rural municipality;"

8. Section two of the said Act is further amended by adding thereto the following paragraphs:—

"institutional holding company."

"(35) 'institutional holding company' means a corporation with share capital

- (i) incorporated for the purpose of holding only the shares of one or more institutional housing corporations;
- (ii) which has power to issue debentures bearing interest at a rate not in excess of five per centum per annum; and
- (iii) the shares of which are, with the exception of directors' qualifying shares, wholly owned by one or more life insurance companies or by one or more approved lending institutions designated by the Governor in Council under subsection five of section eleven of this Act;

“(36) ‘institutional housing corporation’ means a corporation with share capital “institutional housing corporation.”

- (i) empowered to borrow money and to purchase land and construct thereon a low cost or moderate cost rental housing project, including such buildings or such accommodation for retail stores, shops, offices, and other community services, but not including hotels, as the company may deem proper and suitable for the convenience of the tenants of such rental housing project, and thereafter to hold, maintain, repair, alter, demolish, reconstruct, manage, collect or receive income from, sell or convey, in whole or in part, land so acquired and the improvements thereon; and
- (ii) the shares of which are, with the exception of directors' qualifying shares, wholly owned by one or more life insurance companies or by one or more approved lending institutions designated by the Governor in Council under subsection five of section eleven of this Act or by an institutional holding company.”

9. Paragraph (e) of subsection two of section four of the said Act is repealed and the following substituted therefor:—

“(e) the rate of interest payable by the borrower in respect of a joint loan shall not exceed a rate of four and one-half per centum per annum calculated semi-annually and no other charge in respect of the said loan shall be payable by the borrower except as may be authorized by regulation;” Interest rate on joint loan.

10. Paragraph (l) of subsection two of section four of the said Act is repealed and the following substituted therefor:—

“(l) losses sustained as a result of joint loans shall be shared by His Majesty and the lending institution in the proportions of the shares of His Majesty and the lending institution in the said joint loans and that in addition His Majesty shall be liable to pay to the lend- Joint loan losses.

ing institution such amount of the losses of the lending institution sustained as a result of joint loans within any class of joint loans established by agreement, as may be agreed upon, not exceeding, however, fifteen per centum of the aggregate amount of the share of the lending institution in all joint loans within the said class, each said class to be based on the ratio of the joint loans to the lending values or on the location of the projects or on both; and"

11. Paragraph (*d*) of subsection two of section eight of the said Act is repealed and the following substituted therefor:—

Interest rate
on joint loan.

"(*d*) the rate of interest payable by the borrower in respect of a joint loan shall not exceed a rate of four and one-half per centum per annum calculated semi-annually and no other charge in respect of the loan shall be payable by the borrower except as may be authorized by regulation;"

12. Paragraph (*k*) of subsection two of section eight of the said Act is repealed and the following substituted therefor:—

Joint loan
losses.

"(*k*) losses sustained as a result of joint loans shall be shared by His Majesty and the lending institution in the proportions of the shares of His Majesty and the lending institution in the said joint loans and that in addition His Majesty shall be liable to pay to the lending institution such amount of the losses of the lending institution sustained as a result of joint loans within any class of joint loans established by agreement, as may be agreed upon, not exceeding, however, fifteen per centum of the aggregate amount of the share of the lending institution in all joint loans within the said class, each said class to be based on the ratio of the joint loans to the lending values or on the location of the projects or on both; and"

13. Section eight of the said Act is further amended by adding thereto the following subsection:—

Joint loan
with two or
more lending
institutions.

"(3) The Minister may join with two or more approved lending institutions, with each of which he has entered into a contract under this section, in the making of a joint loan and in such case the said contract shall *mutatis mutandis* apply as if the said lending institutions were one institution."

14. Paragraph (*g*) of subsection four of section nine of the said Act is repealed and the following substituted therefor:—

“(g) the project or any part thereof shall not be sold or otherwise disposed of without the approval of the Minister and, if sold or disposed of with the said approval, shall be sold or disposed of in such a manner that the shareholders shall not receive more than the return of their investment and the limited dividends, and the surplus of the proceeds of the sale or disposal shall be paid to such person or expended in such manner as is provided in the contract or as the Minister may direct; and”

Sale of project.

15. Section nine of the said Act is further amended by adding thereto the following subsection:—

“(5) A contract with a limited-dividend housing corporation entered into under this section may also provide

(a) that the Minister shall have the right to designate persons other than families of low incomes to whom housing accommodation provided by the project may be leased; and

(b) for such other measures to be taken by the Minister and the corporation as the Minister may deem necessary or desirable to give effect to the purposes or provisions of this Act.”

Further provisions of contract.

16. Section eleven of the said Act is amended by adding thereto immediately after subsection one the following subsection:—

“(1A) Notwithstanding any restrictions or limitations on its powers contained in any other statute or law, any life insurance company subject to the jurisdiction of Parliament may cause to be formed one or more institutional holding companies and one or more institutional housing corporations and may invest its funds in shares or debentures of the said companies and in shares of the said corporations to an aggregate amount, which, when added to the aggregate amount invested by the said life insurance company under subsection one of this section does not exceed five per centum of its total assets in Canada allowed by the Superintendent of Insurance under section seventy-three of *The Canadian and British Insurance Companies Act, 1932*.”

Life insurance companies may form institutional holding companies or housing corporations.

1932, c. 46.

17. (1) The first three lines of subsection two of section eleven of the said Act are repealed and the following substituted therefor:—

“(2) The conditions under which an investment referred to in subsection one of this section may be made shall be as follows:”

Conditions of investments.

(2) Paragraph (a) of the said subsection two is repealed and the following substituted therefor:—

Project to
conform with
community
plan.

“(a) the project shall in the discretion of the Minister be constructed in accordance with or in harmony with an official community plan satisfactory to him.”

18. Section eleven of the said Act is further amended by adding thereto immediately after subsection two, the following subsection:—

Conditions
of invest-
ment.

“(2A) No investment under subsection (1A) of this section shall be made unless

- (i) the project of the institutional housing corporation in the shares of which the investment is to be made, or each project of the institutional housing corporations the shares of which are held by the institutional holding company in the shares and debentures of which the investment is to be made, comply with paragraphs (a) and (b) of subsection two of this section,
- (ii) an application has been submitted to the Minister in the form prescribed by him accompanied by the information in respect of the said project or each of the said projects required by paragraph (c) of subsection two of this section, and
- (iii) the investment is approved by the Minister.”

19. Subsection three of section eleven of the said Act is repealed and the following substituted therefor:—

Guarantee
to life
insurance
company.

“(3) Where a life insurance company agrees with the Minister,

- (a) to maintain separate books and records relating to a rental housing project in which the company invests under this section satisfactory to the Minister and open to his inspection at any time;
- (b) to establish a reserve on account of such project comprising all net earnings in any year after its completion in excess of six per centum per annum on the cost of the project; and
- (c) to repay out of the said reserve any advances made by the Minister under the guarantee hereinafter mentioned,

the Minister shall guarantee to the company, for as long as it retains ownership of the whole or any part of the project, a net return in any year after the completion of the project of two and one-half per centum per annum of the cost of the project for a period not exceeding the estimated useful life of the project and in any case not exceeding fifty years.”

20. Section eleven of the said Act is further amended by adding thereto immediately after subsection three, the following subsections:—

“(3A) Where an institutional housing corporation is formed and such corporation agrees with the Minister:—

Guarantee
to institu-
tional
housing
corporation.

(a) to maintain separate books and records relating to the rental housing project in which the corporation invests under this section satisfactory to the Minister and open to his inspection at any time;

(b) to establish a reserve on account of such project comprising all net earnings, including any net profit realized on the sale of the project or any part thereof, in any year after its completion in excess of six per centum per annum on the cost of the project; and

(c) to repay out of the said reserve any advances made by the Minister under the guarantee hereinafter mentioned,

the Minister shall guarantee to the corporation as long as the corporation retains ownership of the whole or any part of the project but not longer than the estimated useful life of the project and in any case not longer than fifty years, a net return in any year after the completion of the project of two and one-half per centum per annum of that portion of the cost of the project which was provided from funds subscribed by shareholders; and the Minister in his discretion may guarantee the principal of the debentures of an institutional holding company and interest thereon at a rate not more than two and one-half per centum per annum if he is satisfied that such a company holds at the time the guarantee is given all the shares, except directors' qualifying shares, of one or more institutional housing corporations which have been guaranteed by him under this subsection.

“(3B) For the purpose of this section ‘net return in any year’ means an amount equal to annual net earnings derived from the project computed by deducting from the total annual revenues therefrom all expenses of the year in respect thereof including provision for taxes, insurance, repairs and maintenance, interest and an amount sufficient to amortize the cost of construction of the project, including the cost of the land, over the estimated useful life of the project.”

“net return in
any year”
defined.

21. Subsection four of section eleven of the said Act is repealed and the following substituted therefor:—

“(4) Two or more life insurance companies may join in the development, ownership and management of a rental housing project under this section or in causing to be formed an institutional holding company or an institutional housing corporation under subsection (1A) of this section.”

Two or more
companies
join in
project.

22. Subsection five of section eleven of the said Act is repealed and the following substituted therefor:—

“(5) The Governor in Council may for the purposes of this section designate:—

Approved
lending
institutions
designated.

- (a) an approved lending institution subject to the jurisdiction of Parliament and in such case the provisions of the eight last preceding subsections and the next following section shall *mutatis mutandis* apply to the said lending institution except that the amount of its funds which may be invested shall not exceed five per centum of its assets in Canada at such amount as is approved by the Governor in Council for the purposes of this section; and
- (b) an approved lending institution which is not subject to the jurisdiction of Parliament but which is empowered to make investments referred to in this section and in such case the provisions of the six last preceding subsections and the next following section shall *mutatis mutandis* apply to the said lending institution provided that the amount of investments in respect of which guarantees may be given under this section shall not exceed five per centum of its assets in Canada at such amount as is approved by the Governor in Council for the purposes of this section."

23. Subsection six of section eleven of the said Act is repealed and the following substituted therefor:—

Regulations.

"(6) The Governor in Council, on the recommendation of the Minister, may make regulations:—

- (a) prescribing the manner in which the cost of a rental housing project shall be calculated for the purpose of this section with power to adjust the said cost in the event of the sale of a portion of a rental housing project or an addition thereto;
- (b) prescribing the manner in which the net earnings shall be calculated for the purpose of this section; and
- (c) providing for any matters concerning which regulations are deemed necessary or desirable to carry out the purposes or provisions of this section."

24. Section eleven of the said Act is further amended by adding thereto the following subsections:—

Minister
may enter
into contract.

"(7) The Minister may in consideration of the giving of any guarantee under this section enter into a contract with the institutional housing corporation or the institutional holding company to or in respect of which the guarantee is given on such terms and conditions as he deems advisable to give effect to the purposes and provisions of this Act and to safeguard the interests of His Majesty.

Guarantee
entered
into on
behalf of
His Majesty.

"(8) Any guarantee entered into by the Minister under this Part shall be entered into by the Minister on behalf of His Majesty."

25. The said Act is further amended by adding thereto after section eleven the following section:—

"11A. The aggregate principal amount of investments which may be guaranteed by the Minister under this Part shall be one hundred and twenty-five million dollars."

Aggregate principal amount which may be guaranteed.

26. Section thirteen of the said Act is repealed and the following substituted therefor:

"13. (1) The Minister may make loans under this Part and pay losses in respect of loans made under this Part not exceeding, in the aggregate, one hundred and fifty million dollars out of unappropriated moneys in the Consolidated Revenue Fund.

Payments out of C.R.F. of loans and losses not exceeding \$150,000,000.

(2) The Minister may make payments under any guarantee given under this Part out of unappropriated moneys in the Consolidated Revenue Fund."

Payments out of C.R.F. in respect of guarantees.

27. Paragraph (*h*) of subsection one of section seventeen of the said Act is repealed and the following substituted therefor:—

"(*h*) the rate of interest on the loan did not exceed an effective rate of five per centum per annum as long as the borrower was not in default."

Rate of interest.

28. Paragraph (*k*) of subsection one of section seventeen of the said Act is repealed and the following substituted therefor:—

"(*k*) no security by way of endorsement (other than that of the husband or wife of the owner) or otherwise was taken if the loan was made to an owner who occupied a one-family dwelling in respect of which the loan was to be expended so long as the borrower was not in default or except as provided by regulation in any other case; and"

If no security.

29. The said Act is further amended by adding thereto after section twenty-seven the following section:—

"27A. The Minister may pay any expenditure incurred under or in carrying out the provisions of this Part, out of unappropriated moneys in the Consolidated Revenue Fund to an aggregate amount not exceeding five million dollars."

Payments out of C.R.F.

30. Section thirty-two of the said Act is repealed and the following substituted therefor:—

"32. Each Part of this Act shall come into force upon a date to be fixed by proclamation of the Governor in Council, provided that such proclamation may limit the type of loan to be made under any Part or the areas in which such loans may be made and the Governor in Council may fix and determine a date on and after which or a period during which no loans under any Part or Parts of this Act or no loans in excess of a stipulated maximum amount may be made."

Coming into force.

Restrict period for loaning.

9-10 GEORGE VI.

CHAP. 27.

An Act to authorize a certain Agreement between His Majesty the King and the Corporation of the City of Ottawa.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The Minister of Public Works of Canada may, on behalf of His Majesty the King, enter into and execute the Agreement with the City of Ottawa, set out in the Schedule to this Act. Agreement authorized.

SCHEDULE

AGREEMENT entered into this day of in the year of our Lord One Thousand Nine Hundred and Forty-Five;

Between HIS MAJESTY THE KING, in right of Canada, represented by the Honourable the Minister of Public Works of Canada, hereinafter referred to as the "Government," of the First Part: and THE CORPORATION OF THE CITY OF OTTAWA, hereinafter referred to as the "Corporation," of the Second Part:

WHEREAS the Government and the Corporation entered into a certain agreement in writing, dated March 30, 1920, respecting certain services to be rendered by the Corporation to the Government and certain payments to be made by the Government to the Corporation in consideration thereof and respecting the maintenance and repair of certain public works, pavements and sidewalks in the City of Ottawa, as will more fully appear by reference to the said agreement;

AND WHEREAS the said agreement is set out in a Schedule to Chapter 15 of the Statutes of Canada for 1920;

AND WHEREAS it was by the said agreement provided that the payments in the said agreement mentioned to be made by the Government to the Corporation should be paid annually during a period of five years from the first day of July, 1919;

AND WHEREAS by Chapter 59 of the Statutes of Canada for 1924 the Minister of Public Works was authorized to enter into and did thereafter enter into an agreement with the Corporation on behalf of His Majesty, extending for a period of one year from the first day of July, 1924, the provisions of the said agreement dated March 30, 1920.

AND WHEREAS by Chapter 21 of the Statutes of Canada for 1925 the Minister of Public Works was authorized on behalf of His Majesty, to enter into an agreement with the Corporation extending for a period of five years from the first day of July, 1925, the provisions of the said agreement dated March 30, 1920, extended as aforesaid, and was by said Act vested with power and authority to amend the said agreement so to be extended as aforesaid by substituting therein the sum of One Hundred Thousand Dollars (\$100,000.00) per annum instead of Seventy-five Thousand Dollars (\$75,000.00) as the amount payable thereunder annually to the Corporation by virtue of operative clause 1 of said agreement.

AND WHEREAS the parties hereto subsequently executed an agreement in writing dated September 17, 1925, to the effect aforesaid;

AND WHEREAS by Chapter 43 of the Statutes of Canada for 1931; Chapter 11 of the Statutes of Canada for 1932; Chapter 17 of the Statutes of Canada for 1933; Chapter 7 of the Statutes of Canada for 1934-1935; Chapter 14 of the Statutes of Canada for 1936; Chapter 37 of the Statutes of Canada for 1937; Chapter 10 of the Statutes of Canada for 1938; Chapter 5 of the Statutes of Canada for 1939; Chapter 14 of the Statutes of Canada for 1940; Chapter 7 of the Statutes of Canada for 1941; Chapter 15 of the Statutes of Canada for 1942 and Chapter 10 of the Statutes of Canada for 1943 the Minister of Public Works was authorized on behalf of His Majesty the King to enter into yearly agreements with the Corporation extending the provisions of the said agreement dated March 30, 1920, as amended by the said agreement dated September 17, 1925, for further periods of one year each, terminating the thirtieth day of June, 1943;

AND WHEREAS by Chapter 11 of the Statutes of Canada for 1944-45, the Minister of Public Works was authorized on behalf of His Majesty the King to enter into an agreement with the Corporation extending the provisions of the said agreement dated March 30, 1920, as amended by the said agreement dated September 17, 1925, for a further period of one year from the first day of July, 1943;

AND WHEREAS it has been deemed advisable by the Government and the Corporation that a new agreement be made and that the terms of all agreements made under and by virtue of said Statutes, Orders in Council and By-laws, in so far as the same are inconsistent with the terms of said agreement be cancelled;

NOW THEREFORE THIS AGREEMENT WITNESSETH:—

1. The Government agrees to pay to the Corporation the sum of Three Hundred Thousand Dollars (\$300,000.00) annually for a period of five years from the first day of July, 1944, the said payments to be made quarterly, the amount due including the current quarterly payment to be paid as soon as may be after the passing of an Act authorizing this agreement, and the remaining quarterly payments to be made on the first day of the months of January, April, July and October of each year, during the said period, the last such payment to be made on the first day of April, 1949. The said payments shall be in full satisfaction and discharge of all claims and demands on the Government by and on the part of the Corporation in respect of services rendered by the Corporation to the Government, except as otherwise provided in this agreement or in any other agreement now or hereafter entered into between the Government and the Corporation.

2. In particular, but not so as to restrict the generality of the foregoing, the Corporation agrees that the annual payment to it of the sum of Three Hundred Thousand Dollars (\$300,000.00) shall be in full payment, satisfaction and discharge of all claims and demands by or on the part of the Corporation on the Government, in respect of water supplied for street sprinkling, for fire protection by the Corporation to any of the buildings or premises owned or occupied by the Government, and for use in Major's Hill Park and in such other parks and driveways as may be owned or maintained by the Federal District Commission, and that it will continue to supply water for such purposes during the period of this agreement, provided that, for sprinkling purposes, such use shall be restricted to the hours from time to time fixed by by-law of the Corporation.

3. The Government agrees to maintain, repair and keep in repair the substructure, superstructure, pavements and sidewalks of the bridge over the Rideau Canal known as Connaught Place, formerly consisting in part of Dufferin and Sapper's Bridges, and of the Laurier Avenue Bridge over the Rideau Canal and of the bridges over the Chaudiere Slides, in the City of Ottawa.

4. The Government agrees to maintain, repair and keep in repair the sidewalks on the easterly side of Elgin Street in front of Cartier Square and on the southerly side of Laurier Avenue along the side of Cartier Square, and on the northerly side of that portion of Wellington Street between

Connaught Place and the intersection of Wellington Street and Queen Street West, and on so much of the southerly side of the said street as is in front of property owned by the Government including that portion from the intersection of Wellington and Bank Streets to the intersection of Wellington and Sparks Streets and on the northerly side of Sparks Street from the intersection of Sparks and Kent Streets to the intersection of Sparks and Wellington Streets.

5. The Government agrees to maintain, repair and keep in repair the roadway and the pavement thereon of that portion of Wellington Street which lies between the easterly limit of Bank Street, and the intersection of Wellington Street and Queen Street West, and to repair and keep in repair the existing roadway and the pavement thereon of that portion of Wellington Street which lies east of Bank Street, and should it be deemed desirable that a new pavement be hereafter replaced on that part of Wellington Street which lies east of Bank Street such work shall be done by the Corporation in the same manner as similar works are done in other portions of the City, nothing herein contained to be construed as releasing property holders on the said portion of Wellington Street from any obligation imposed on them by law as regards payment of any taxes or local improvement rates in respect of their property on the said street.

6. The obligation to maintain bridges, roadways, pavements and sidewalks shall include the obligation to provide bridges, roadways, pavements and sidewalks suitable in size, location and nature and quality of material for the traffic using them and, from time to time when necessary, to renew and replace the same.

7. The Corporation agrees to pay to the Government on the first day of June in each year all moneys paid by the Ottawa Electric Railway Company to the Corporation for such year, in respect of mileage of Ottawa Electric Railway Company tracks occupying that portion of Wellington Street maintained by the Government under the provisions of this agreement.

8. The Government agrees to indemnify and keep indemnified the Corporation from all manner of loss, damages, costs, expenses, suits, claims and demands to which it may be put or which may be brought or made against it arising from or in consequence of the non-repair of any one or more of the bridges, roadways, sidewalks and pavements referred to in clauses numbered 3, 4, 5 and 6 of this agreement or of any act done or omitted in the course of maintenance or repair thereof, or the supply or non-supply of material therefor and to pay to the Corporation on demand all such loss, damages, costs and expenses sustained by the Corporation and all moneys reasonably and properly paid by the Corporation in settlement of all such suits, claims

and demands, save and except suits, claims or demands arising by reason of anything done or omitted by the Corporation, its agents, servants or workmen.

9. The Government agrees to pay the Corporation for a supply of water from the Water Works of the Corporation for use in and on all buildings and parts of buildings, lands and premises in the City of Ottawa now or hereafter owned and occupied by the Government any time during the period of years commencing the first day of July, 1944, and also for use in and on the Rideau Hall Grounds and Central Experimental Farm and the buildings thereon during the said period at the rate of thirteen (13) cents per one hundred (100) cubic feet.

10. The Government agrees to pay the Corporation in respect of all buildings and parts of buildings and in respect of all premises leased by the Government as lessor or as lessee, as to which the Government is under obligation by the terms of its lease to make payment of water rates at the general rate from time to time established by the Water Works by-law of the Corporation; provided, however, that so long as Lansdowne Park is leased or occupied by the Government, the Government shall pay the Corporation for water used therein or thereon at the rate provided by clause numbered 9 of this agreement.

11. The Corporation agrees to install and maintain water meters at all convenient places where a supply of water is taken from its Water Works for the use of the Government in and on all buildings, parts of buildings, lands and premises. The amount payable by the Government in each year for water shall be determined by readings taken from the said meters at quarterly intervals and shall be payable quarterly at the office of the Collector of Taxes of the Corporation, without discount, during the continuance of this agreement.

12. In respect of any one or more of the works described in clauses (a), (b), (d), (e), (f), (g), (h), (p) and (q) of subsection 1 of section 2 of the Local Improvement Act of Ontario (R.S.O. 1937, Chapter 269) heretofore or hereafter undertaken by the Corporation under the provisions of the said Act, in, under or upon streets and parts of streets on which land owned by the Government abuts, the Government agrees to pay to the Corporation annually at the times fixed for payment of taxes by by-law of the Corporation an amount equivalent to the amount which would be payable in respect of such abutting property if it were not exempt from taxation and if the Act were binding on the Government. The Corporation agrees that in so far as such works are concerned, the Government shall have the same right as any other property owner to object to any

local improvement being undertaken, to petition for or against a local improvement or to appeal from any local improvement report.

The terms of all former agreements between the said Government and the Corporation with respect to the subject-matters hereof, in so far as the same are inconsistent with the terms of this agreement, are hereby cancelled.

IN WITNESS WHEREOF the Seal of the Department of Public Works of Canada has hereunto been affixed under the hands of the Minister and Secretary of the said Department, and the Seal of the Corporation has hereunto been affixed under the hands of the Mayor and Clerk.

SIGNED, SEALED AND DELIVERED by the Minister and Secretary of Public Works in the pres- ence of:	{	.....
		<i>Minister of Public Works.</i>
	
		<i>Secretary.</i>

SIGNED, SEALED AND DELIVERED by the Mayor and Clerk of the City of Ottawa.	{	.....
		<i>Mayor.</i>
	
		<i>Clerk.</i>

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 28.

An Act to amend The Penitentiary Act, 1939.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1939, c. 6;
1940, c. 37.

1. Subsection one of section four of *The Penitentiary Act*, 1939, chapter six of the statutes of 1939, is repealed and the following substituted therefor:—

“4. (1) There shall be, under the direction and control of the Minister, a Commission to be known as The Penitentiary Commission consisting of three commissioners who shall be appointed by the Governor in Council and who shall hold office during pleasure.”

The Pen-
itentiary
Commission.

2. The said Act is further amended by adding immediately after section four thereof the following:—

“4A. The Governor in Council may appoint one or more commissioners mentioned in the last preceding section of this Act with authority, pending the coming into force of this Act,

Authority
preceding
coming into
force of Act.

- (a) to consider the several recommendations contained in a certain report of a Royal Commission to investigate the penal system of Canada made on the fourth day of April, nineteen hundred and thirty-eight other than those relating to the subject-matters referred to in subsection two of section five of this Act;
- (b) to make inquiry, subject to the direction of the Minister, into matters relative to the aforesaid recommendations;
- (c) to report the results of such consideration and inquiry and to recommend to the Minister what is advisable or expedient to be done to implement the aforesaid recommendations; and
- (d) to perform such other duties as may be assigned by the Minister.”

3. Section nine of the said Act is repealed and the following substituted therefor:—

Staff of
Commission.

“9. Except as otherwise herein provided all other officers, clerks and employees as are necessary for the proper conduct of the business of the Commission shall be appointed or employed in the manner authorized by law and shall hold office during pleasure: Provided that such officers (except the Superintendent and inspectors), clerks and employees in the Penitentiary and Purchasing Agent's Branches of the Department of Justice at the time of the coming into force of this Act shall, by virtue of this provision, be transferred to the Commission: Provided further, that those persons holding the positions of inspector at the time of the coming into force of this Act shall, pending the appointment by the Governor in Council of assistant commissioners, act as assistant commissioners at the salaries received by them as inspectors at such time.”

Proviso.
Staff of Peni-
tentiary and
Purchasing
Agent's
Branches
transferred.

Acting
assistant
commission-
ers.

Proviso.

4. Section thirteen of the said Act is repealed and the following substituted therefor:—

Application
of Civil
Service Act,
R.S., c. 22.

“13. (1) Except where inconsistent with the provisions of this Act, the provisions of the *Civil Service Act* shall apply to the assistant commissioners and all officers, clerks and employees of the Commission.

Application
of Civil
Service
Superannua-
tion Act,
R.S., c. 24.

(2) The provisions of the *Civil Service Superannuation Act* shall apply to the commissioners, assistant commissioners and all officers, clerks and employees of the Commission, and to all officers, clerks and employees employed in the penitentiaries.”

5. Section eighty-two of the said Act is repealed and the following substituted therefor:—

Appropriation
Act to be
interpreted
as applying to
Commis-
sion.

“82. Wherever in any Appropriation Act for the financial year in which this Act shall come into force, provision is made based on estimates for the Department of Justice, Penitentiary Branch, such provision and Estimates shall be interpreted as applying to the Commission and the penitentiaries under its control and management and the amount of the salaries, or portions thereof, required for the commissioners and assistant commissioners may be taken from the Vote respecting operation and maintenance of penitentiaries of the said Estimates if there is not a sufficient amount available in the Vote providing for Branch administration.”

6. Section eighty-four of the said Act is repealed and the following substituted therefor:—

Coming into
force.

“84. This Act or any part thereof shall come into force on a date to be fixed by proclamation of the Governor in Council published in the *Canada Gazette*.”

9-10 GEORGE VI.

CHAP. 29.

An Act to amend the Senate and House of Commons Act.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 147;
1931, c. 52;
1932-33, c. 48;
1940-41, c. 26.

1. Section forty-three of the *Senate and House of Commons Act*, chapter one hundred and forty-seven of the Revised Statutes of Canada, 1927, is amended by adding thereto the following subsection:—

“(4) In addition to the expenses provided for in subsection one of this section, each member of the Senate and House of Commons shall be paid an allowance for expenses incidental to the discharge of his duties as a member, at the rate of two thousand dollars per annum for the period during which he is a member. This allowance shall be paid at the end of each calendar year and shall be subject to a deduction equal to one half of the deductions, if any, from the member's sessional allowances in respect of non-attendance at sittings of the House of which he is a member during such year. In the case of Ministers of the Crown, of the Leader of the Opposition in the House of Commons, and of members of the Senate, the amount of such allowance paid shall be deemed to be taxable income.”

Expense allowance to members of the Senate and the House of Commons.

2. This Act shall be deemed to have come into effect on the sixth day of September, one thousand nine hundred and forty-five.

Coming into force.

9-10 GEORGE VI.

CHAP. 30.

An Act to amend the Special War Revenue Act.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section fourteen of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as enacted by section five of chapter thirty-two of the statutes of 1942-43, is amended by adding thereto the following subsection:—

“(5) Where a company that would otherwise be liable to pay the tax in respect of a premium imposed by the preceding provisions of this section, or in the case of reinsurance, the principal company, is subject to tax in respect of the premium under the laws of another country or a province or state of another country, the tax payable in respect of the premium under this section is, unless the premium is of one of the classes described by subsection four of this section, reduced by the amount of the tax so payable under the foreign law.”

2. Subsection one of section eighty A of the said Act, as enacted by section twenty-two of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:—

“80A. (1) There shall be imposed, levied and collected, an excise tax equal to ten per cent of the current market value of all dressed furs, dyed furs and dressed and dyed furs,—

- (i) imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper customs officer, or
- (ii) dressed, dyed, or dressed and dyed in Canada, payable by the dresser or dyer at the time of delivery by him.”

R.S., c. 179;
1928, c. 50;
1929, c. 57;
1930, c. 43;
1931, c. 54;
1932, c. 54;
1932-33, c. 50;
1934, c. 42;
1935, c. 33;
1936, c. 45;
1937, c. 41;
1938, c. 52;
1939, c. 52;
1939 (2nd Sess.), c. 8;
1940, c. 41;
1940-41, cc. 1, 27;
1942-43, c. 32;
1943-44, c. 11,
1944-45, c. 48.

Tax on certain insurance companies upon net premiums.

Tax reduced by amount payable under foreign law.

Furs.

3. Section eighty B of the said Act, as enacted by section two of chapter forty-eight of the statutes of 1944-45, is repealed and the following substituted therefor:—

Fur content
of garments,
etc.

“80B. There shall be imposed, levied and collected an excise tax equal to ten per cent. of the current market value of the fur contained in any garment, robe, or other article imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper customs officer.”

4. Paragraph (f) of section eighty-five of the said Act, as enacted by section eleven of chapter eleven of the statutes of 1943-44, is repealed and the following substituted therefor:—

“Producer or
manufac-
turer.”

“(f) producer or manufacturer’ shall include any printer, publisher, lithographer or engraver, any dresser or dyer of furs, any person who makes, repairs or remodels fur garments, any packer of olives, and any commercial artist.”

Repeal.

5. Section eighty-eight A of the said Act, as enacted by section eleven of chapter forty-one of the statutes of 1940, is repealed.

6. Subsection three of section eighty-nine of the said Act, as enacted by section twelve of chapter forty-one of the statutes of 1940, is repealed and the following substituted therefor:—

Further
articles
exempted.

“(3) The taxes imposed by Parts X to XIII inclusive, and by Part XVII of this Act shall not apply to goods imported under Customs Tariff item 703.”

Schedule I
repealed
and new.

7. Schedule I of the said Act, as enacted by section fourteen of chapter twenty-seven of the statutes of 1940-41 and amended by section thirty-seven of chapter thirty-two of the statutes of 1942-43, is repealed and Schedule I to this Act is substituted therefor as Schedule I to the said Act.

Schedule III
repealed
and new.

8. Schedule III of the said Act, as enacted by section seven of chapter fifty-two of the statutes of 1938 and amended by section four of chapter fifty-two of the statutes of 1939 (1st session), section four of chapter eight of the statutes of 1939 (2nd session), sections twenty-five and twenty-six of chapter forty-one of the statutes of 1940, sections eighteen, nineteen, twenty, twenty-one and twenty-two of chapter twenty-seven of the statutes of 1940-41, section forty of chapter thirty-two of the statutes of 1942-43, sections twenty-one and twenty-two of chapter eleven of the statutes of 1943-44, and section thirteen of chapter

forty-eight of the statutes of 1944-45, is repealed and Schedule II to this Act is substituted therefor as Schedule III to the said Act.

9. Section one of this Act shall be deemed to have come into force on the first day of January, 1945, and sections two to eight, both inclusive, shall be deemed to have come into force on the thirteenth day of October, nineteen hundred and forty-five.

Coming into force.

SCHEDULE I.

“SCHEDULE I.

- 1. (a) Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each.....ten per cent; Automobiles.
- (b) Automobiles adapted or adaptable for passenger use, with seating capacity for more than ten persons.....five per cent;

Provided that the tax on automobiles shall apply on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, advertising, financing, servicing, warranty, or any other charges contracted for at the time of sale, whether charged for separately or not; Proviso.

Provided, further, that the tax shall not apply to automobiles imported under Customs Tariff items 702, 704, 705a, 706, 707 and 708. Proviso.

2. Articles, materials or preparations of whatever composition or in whatever form, commonly or commercially known as toilet articles, preparations or cosmetics, which are intended for use or application for toilet purposes, or for use in connection with the care of the human body, including the hair, nails, eyes, teeth, or any other part or parts thereof, whether for cleansing, deodorizing, beautifying, preserving or restoring, and to include shaving soaps and shaving creams, antiseptics, bleaches, depilatories, perfumes, scents and similar preparationstwenty-five per cent. Toilet articles, preparations or cosmetics.

3. Toilet soaps, not to include shaving soaps or shaving creams.....five per cent. Toilet soaps.

4. Devices, commonly or commercially known as lighters, which produce sparks, flame or heat, whether or not in combination with other articles, on the separate or combined value, as the case may be.....twenty-five per cent. Lighters.

Proviso.	Provided that in any case the tax hereby imposed shall not be less than ten cents in respect of each such device.
Cameras, radios, etc.	5. Cameras, photographic films and plates, projectors for slides, films or pictures, except those designed exclusively for industrial or professional photographers' use.....ten per cent.
Phonographs etc.	6. Phonographs, record playing devices, radio broadcast receiving sets and tubes therefor...ten per cent.
Slot machines.	7. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds twenty-five per cent.
Proviso.	Provided that the tax hereby imposed shall not apply to coin collectors used on pay telephones, turnstiles for collecting tolls or charges, coin operated locking devices, nor gas, electric or parking meters.
Soft drinks.	8. Unfermented fruit juice beverages (not including beverages at least ninety-five per cent of which consists of pure juice of the fruit) and imitations thereof, carbonated beverages or aerated waters and all other compounded or mixed soft drinks, put up in bottles for sale.....twenty-five per cent.
Chocolate, candy.	9. Chocolate, candy and confectionery which may be classed as candy or a substitute for candy.....thirty per cent.
Proviso.	Provided, however, that in respect of the goods mentioned in this section the tax shall be:— One cent on each article or unit selling regularly at a retail price of five cents; Two cents on each article or unit selling regularly at a retail price of ten cents; Three cents on each article or unit selling regularly at a retail price of fifteen cents; and the Minister of National Revenue shall be the sole judge of the classification of the said goods, and the value, and the unit of the sale thereof for purposes of this tax.
Chewing gum.	10. Chewing gum.....thirty per cent.
Trunks, suitcases, etc.	11. Trunks; suitcases; bags and luggage of all kinds; purses; wallets; billfolds; key and card cases; handbags; jewel cases; dressing and toilet cases; shopping bags, except paper bags; golf and other sports bags; all the foregoing whether fitted or not.....thirty-five per cent.
Proviso.	Provided that the tax hereby imposed shall not apply to the goods mentioned herein when manufactured expressly for a customer for his use in the operation of his business or profession.
Smokers' accessories.	12. Ash trays; tobacco pipes; cigar and cigarette holders; cigarette rolling devices and other

smokers' accessories, not to include lighters,
matches or tobacco.....thirty-five per cent.

13. Fountain pens; propelling pencils; desk
sets and all other desk accessories...thirty-five per cent.”

Fountain
pens, etc.

SCHEDULE II.

“SCHEDULE III.

FOODSTUFFS.

Bread; Butter; Cheese; Cream; Eggs; Honey; Ice; Lard;
Salt; Sugar;

Apples, dried, desiccated or evaporated;

Bakers' cake and pies not to include biscuits, cookies or
other similar articles;

Fish and products thereof, not to include canned fish;

Flour, not including self-raising flour;

Maple syrup;

Meats and poultry, fresh;

Milk, including buttermilk; condensed milk, evaporated
milk and powdered milk;

Vegetables and fruits in their natural state;

FARM AND FOREST.

Bees; Casein; Fertilizers; Hay; Hops; Shorts; Straw;

Alfalfa meal;

Animals, living;

Baling twine for baling farm produce, and articles and
materials to be used or consumed exclusively in process of
manufacture thereof;

Beet pulp, dried;

Drain tiles for agricultural purposes;

Farm produce sold by the individual farmer of his own
production, not to include canned fruits or vegetables when
produced in excess of ten thousand cans of one pound each
or their equivalent, per annum, nor flowers, flowering plants
or bulbs, when the sales thereof exceed five hundred dollars
per annum;

Feeds for fur-bearing animals whose pelts have commer-
cial value;

Forest products when produced and sold by the indi-
vidual settler or farmer;

Furs, raw;

Gopher poison, and materials for use exclusively in its
manufacture;

Grain or seed cleaning machines and complete parts
therefor;

Grains and seeds in their natural state, not to include rice;

Harness for horses and complete parts therefor, and
articles and materials to be used exclusively in the manufac-
ture thereof;

Hides, raw and salted;
 Logs and round unmanufactured timber;
 Milk albumen, when for use exclusively in the production
 of animal or poultry feeds;
 Nursery stock;
 Oil cake, oil cake meal;
 Peat moss when used for agricultural purposes, including
 poultry litter;
 Poultry, cattle and other stock feeds;
 Poultry, living;
 Preparations or chemicals sold for disinfecting, dipping or
 spraying and so used in agriculture or horticulture, and
 materials for use exclusively in the manufacture of such
 preparations;
 Sap spouts and sap buckets, evaporators and complete
 parts therefor, when for use exclusively for the production
 of maple syrup;
 Sawdust and wood shavings;
 Settlers' effects;
 Vegetable plants;
 Wool not further prepared than washed;
 Woollen rolls or wool yarn milled for a producer of wool
 from wool supplied by him for his own use;

ENGINES.

Internal combustion traction engines, and portable engines
 with boilers in combination, for farm purposes, or for use
 exclusively in the operation of logging, such operation to
 include the removal of the log from stump to skidway, log
 dump or common or other carrier, and complete parts of
 all the foregoing, and articles and materials, not to include
 plant equipment, to be used or consumed exclusively in
 the manufacture of the foregoing engines, boilers or parts
 thereof;

MINES AND QUARRIES.

Crushed stone or crushed gravel to be used exclusively
 in the building or maintenance of provincial, county, muni-
 cipal or township roads;
 Gold and silver in ingots, blocks, bars, drops, sheets or
 plates unmanufactured;
 Ores of metals of all kinds;
 Sand, gravel, rubble, and field stone;

MARINE AND FISHERIES.

Boats *bona fide* purchased by fishermen for use in the
 fisheries, and articles and materials to be used exclusively
 in the manufacture, equipment or repair of such boats;
 Carrageen or Irish Moss;

Cotton duck and cotton sail twine to be used only in the manufacture of equipment for ships or vessels;

Materials for use only in the manufacture of rope not exceeding one and one-half inches in circumference for the fisheries;

Materials for use only in the construction, equipment and repair of ships;

Materials used as ingredients in canned fish;

Ships licensed to engage in the Canadian coasting trade;

Sinkers, and floats including trawl kegs, when for use exclusively in the fisheries, not including these articles for sportsmen's purposes;

RELIGIOUS, CHARITABLE, HEALTH, ETC.

Insulin; Radium;

Articles and materials for the sole use of any *bona fide* public hospital certified to be such by the Department of National Health and Welfare, when purchased in good faith for use exclusively by the said hospital and not for resale;

Artificial eyes;

Artificial limbs, and parts thereof;

Bibles, missals, prayer books, psalm and hymn books, religious tracts, Sunday school lesson pictures, and materials used exclusively in the manufacture thereof;

Donations of clothing and books for charitable purposes;

Liver extract for use exclusively in the treatment of anaemia;

Memorials or monuments erected in memory of members of the Armed Forces who lost their lives in the service of their country;

War Veterans' badges;

PRINTING AND EDUCATIONAL.

Manuscript; Newspapers;

Books for the instruction of the deaf or dumb;

Magazines and literary papers unbound, regularly issued at stated intervals, not less frequently than four times yearly, and printing paper and printing ink for use exclusively in their production;

Photographs, paintings, pastels, drawings and other art work and illustrations of all kinds, whether originals, copies or proofs, and printing plates made to reproduce the same, for use exclusively as non-advertising news pictures or for illustrating non-advertising articles or stories in periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire stitched or otherwise fastened together;

Text books, printed, authorized by the Department of Education of any province in Canada and phonograph records so authorized for instruction in the English and the French language, and materials used exclusively in the manufacture thereof;

DIPLOMATIC.

Articles for the use of the Governor General;

Articles imported for the personal or official use of the Heads of Diplomatic Missions, High Commissioners representing other of His Majesty's Governments, Counsellors, Secretaries and Attaches at Embassies, Legations, and offices of High Commissioners in Canada, Trade Commissioners, representing other of His Majesty's Governments, Consuls General of Foreign Nations who are natives or citizens of the countries they represent and who are not engaged in any other business or profession; automobiles, cigars, cigarettes, manufactured tobacco, ale, beer, stout, wines, spirits, electricity, purchased in Canada by any of the foregoing;

CERTAIN BUILDING MATERIALS.

Bricks; building tile, building blocks, and building stone;
Plaster; lime; cement;

Lumber; sash; doors; shingles; lath; siding; stairways;

Plaster boards, fibreboard, building paper and materials, other than wallpaper, manufactured wholly or in part of vegetable or mineral fibre for wall coverings or building insulation;

Paints, varnishes, white lead and paint oil;

Prepared roofings;

Showers, baths, bath tubs, basins, faucets, closets, lavatories, sinks and laundry tubs, not including repair parts therefor, nor pipes and pipe fittings;

Cast iron soil pipe and cast iron fittings therefor;

Glass for buildings;

Furnaces, hot water and steam radiators not to include fittings, for the heating of buildings;

Locks and lock sets;

Structural steel to be used exclusively for the framework and support of buildings;

Articles and materials to be used exclusively in the manufacture or production of the aforementioned building materials;

COVERINGS.

Usual coverings to be used exclusively for covering goods not subject to the consumption or sales tax and materials to be used exclusively in the manufacture of such coverings;

FIRE BRICK, REFRACTORIES, ETC.

Fire brick, plastic refractories, high temperature cement, fire clay and other refractory materials for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment, and materials to be used or consumed exclusively in the manufacture of such fire brick or refractory materials;

PROCESSING MATERIALS.

Materials (not to include lubricating oils or fuel oils) consumed, otherwise than by waste or wear, in the process of manufacture or production of taxable goods.

MACHINERY AND APPARATUS TO BE USED IN
MANUFACTURE OR PRODUCTION.

Machinery and apparatus, as defined by the Minister of National Revenue, and complete parts thereof which, in the opinion of the Minister, are to be used directly in the process of manufacture or production of goods;

Provided that this exemption shall not apply to office equipment or motor vehicles.

MISCELLANEOUS.

British and Canadian coins and foreign gold coin;

Electricity, except when used in dwellings;

Fuel other than in liquid form;

Natural gas and gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes except when used in dwellings;

GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS

1a, 173, 209b, 236b, 352a, 364, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409i and complete parts thereof, 409j, 409k, 439c, 440k, 460, 476, 476a, 480, 538, 663b, 666, 667, 682, 692, 692b, 695a, 695b, 696, 696a, 698, 700, 701, 702, 703, 704, 708, 848.

Articles and materials which enter into the cost of manufacture of the goods enumerated in tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o and 439c, when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in the aforesaid tariff items, under regulations prescribed by the Minister;

Articles and materials to be used exclusively in the manufacture of goods enumerated in Customs Tariff items 173, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409i, 409j, 409k, 410b, 411, 411a, 411b, 439c, 440k, 476, 476a, 480, 538, 663, 663a, 663b, 666, 667, 696, 848;

Materials not to include plant equipment, consumed in process of manufacture or production, which enter directly into the cost of goods enumerated in Customs Tariff items 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409i, 409j, 409k, 410b, 411, 411a, 411b, 439c, 440k, 476, 476a, 480, 538, 663, 663a, 666, 667, 696."

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 31.

An Act to Amend the Trans-Canada Air Lines Act, 1937.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1937, c. 43;
1938, c. 15;
1940, c. 17;
1940-41, c. 9.

1. Subsection one of section seven of *The Trans-Canada Air Lines Act, 1937*, chapter forty-three of the statutes of 1937, is repealed and the following substituted therefor:—

“**7.** (1) The authorized capital of the Corporation shall be twenty-five million dollars divided into shares of one hundred dollars each, represented by share certificates.”

Capital
shares.

2. Subsection one of section twelve of the said Act is repealed and the following substituted therefor:

“**12.** (1) Subject to the provisions of this Act, the Canadian National Railway Company may issue notes, obligations, bonds and other securities (hereinafter in this section called “securities”) not exceeding the sum of twenty-five million dollars for the purpose of acquiring the capital stock of the Corporation, and the Governor in Council may authorize the guarantee of the principal and interest of such securities on behalf of His Majesty.”

Power
to issue
securities.

G. in C. may
guarantee
securities.

3. Section fourteen of the said Act is amended by adding thereto the following paragraphs:

“(e) to purchase, hold and, subject to the provisions of this Act, sell and dispose of shares in any company incorporated under section twenty of this Act or in any company or corporation incorporated for the operation and maintenance of air lines or services of aircraft of any kind.

Authorization
to deal with
shares of
companies
incorporated
under
section 20.

“(f) to lend money to any corporation incorporated under section twenty of this Act on such security as the Minister may determine.”

Authorization
to make
loans to
companies
incorporated
under
section 20.

4. Section fourteen of the said Act is further amended by adding thereto the following subsection:—

Limitation of
power to
sell or
dispose of
shares of
companies
incorporated
under
section 20.

“(2) The Corporation shall not sell or dispose of more than forty-nine per centum of the outstanding shares of any company incorporated under section twenty of this Act except with the approval of Parliament.”

Repeal.

5. Section fourteen A of the said Act, as enacted by section one of chapter fifteen of the statutes of 1938, is repealed.

6. The first line of subsection two of section fifteen of the said Act is repealed and the following substituted therefor:—

Contract
provisions.

“(2) The Trans-Canada contract shall contain such terms as the Governor in Council may order, and in the absence of such order shall provide,—”

7. Section fifteen of the said Act, as amended by section two of chapter fifteen of the statutes of 1938 and by the last preceding section of this Act, is further amended by adding thereto the following subsection:—

Power
to amend
contract

“(4) The Governor in Council may from time to time authorize the Minister to enter into a contract amending the Trans-Canada contract and containing such terms as the Governor in Council may order.”

8. Subsection two of section sixteen of the said Act is repealed and the following substituted therefor:—

Mail
transport
contract
terms.

“(2) A contract made under subsection one of this section shall contain such terms as the Governor in Council may order.”

9. Section sixteen of the said Act is further amended by adding thereto the following subsection:—

Power
to amend
mail
contract.

“(4) The Governor in Council may from time to time authorize the Postmaster General to enter into a contract amending a contract made under subsection one of this section and containing such terms as the Governor in Council may order.”

10. The said Act is further amended by adding thereto the following sections:—

G. in C. may
create
corporations.

“20. The Governor in Council may on the petition of the Corporation declare that any number of persons named in the petition, not exceeding seven in number, shall be a body corporate and upon such declaration being made the said persons shall be a body corporate and politic.

"21. Whenever the Governor in Council declares any persons to be a body corporate under section twenty of this Act he shall at the same time name the corporation and fix its authorized capital and the par value of the shares.

Name corporations and fix capital and par value of shares.

"22. The persons named in any declaration under section twenty of this Act shall be the provisional directors of the corporation.

Provisional directors.

"23. The head office of the corporation shall be at such city as the directors may select.

Head office.

"24. The shares of any company incorporated under section twenty of this Act shall be offered for subscription to Trans-Canada Air Lines at par.

Shares to be offered to Trans-Canada Air Lines at par.

"25. (1) The Governor in Council may authorize the Minister to enter into a contract with any corporation incorporated under section twenty of this Act, for the organization, operation and maintenance of air services designated from time to time by the Governor in Council.

Contract with corporation for air services.

(2) A contract entered into under subsection one of this section shall contain such terms as the Governor in Council may order, including terms for payment of a subsidy to the corporation, which subsidy shall be payable out of moneys to be appropriated by Parliament for that purpose.

Terms of contract.

Subsidy.

(3) The Governor in Council may from time to time authorize the Minister to enter into a contract amending a contract made under subsection one of this section and containing such terms as the Governor in Council may order.

Amending contracts.

"26. (1) The Governor in Council may authorize the Postmaster General to enter into a contract with any corporation incorporated under section twenty of this Act for the transport of mails.

Contract for transport of mails.

(2) The Governor in Council may from time to time authorize the Postmaster General to enter into a contract amending a contract made under subsection one of this section and containing such terms as the Governor in Council may order.

Amending mail contracts.

"27. All the provisions of this Act relating to Trans-Canada Air Lines, except sections three, four, five, seven, twelve, fifteen and sixteen shall *mutatis mutandis* apply to every corporation incorporated under section twenty of this Act.

Application of provisions of Act, with certain exceptions to corporations created under section twenty.

"28. Every order in council made under this Act shall be laid before Parliament as soon as may be after it is made.

To be laid before Parliament.

Annual report
to
Parliament.

"29. The Board of Directors shall make a report annually to Parliament setting forth in a summary manner the results of their operations and such other information as appears to them to be of public interest or necessary for the information of Parliament with relation to any situation existing at the time of such report, or as may be required from time to time by the Governor in Council.

Submitted
through the
Minister.

"30. The annual reports of the Board of Directors and the auditor, respectively, shall be submitted to Parliament through the Minister."

Repeal of
section 17 by
proclamation.

11. The Governor in Council may by proclamation repeal section seventeen of the said Act.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 32.

An Act to amend The Transport Act, 1938.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1938, c. 53;
1944-45, c. 25.

1. Subsection one of section two of *The Transport Act, 1938*, chapter fifty-three of the statutes of 1938, as amended by sections one and two of chapter twenty-five of the statutes of 1944-45, is further amended by adding thereto, immediately after paragraph (*h*), the following paragraph:—

“(hh) ‘Mackenzie River’ means all rivers, streams, lakes and other waters within the watershed of the Mackenzie River;”

“Mackenzie River.”

2. Paragraphs (*k*) and (*m*) of subsection one of section two of the said Act are repealed and the following substituted therefor:—

“(k) ‘ship’ means every description of vessel, including a lighter, barge, scow or other like vessel, however propelled, exceeding ten tons gross tonnage, used in navigation on the Mackenzie River, and exceeding five hundred tons gross tonnage used in navigation on other waters in Canada; and when used in Part VI of this Act, includes any vessel, boat, dredge, floating elevator or any other floating craft, and any raft, crib, dram or bag boom of logs, timber or lumber of any kind, and logs, timber or lumber in boom or being towed;”

“ship.”

3. Subsection three of section twelve of the said Act is repealed and the following substituted therefor:—

“(3) The provisions of this Part shall not apply to the transport of goods in bulk on waters other than the Mackenzie River.”

Transport of goods in bulk.

4. Section thirty-four of the said Act is repealed and the following substituted therefor:—

Transport of
goods in
bulk.

“34. The provisions of this Part shall not apply to the transport of goods in bulk on waters other than the Mackenzie River.”

5. Section thirty-eight of the said Act is repealed and the following substituted therefor:—

Transport of
goods in
bulk.

“38. The provisions of this Part shall not apply to the transport by water of goods in bulk on waters other than the Mackenzie River.”

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 33.

An Act to amend the Trust Companies Act.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 29;
1931, c. 57;
1939, c. 9.

1. Subsections three and four of section three of the *Trust Companies Act*, chapter twenty-nine of the Revised Statutes of Canada, 1927, are repealed and the following substituted therefor:—

“(3) Paragraph (*d*) of section fifteen and sections thirty-two, thirty-four, forty-two to forty-eight, inclusive, sixty-two to eighty-one, inclusive, and eighty-three to ninety, inclusive, of this Act, are applicable to every trust company incorporated by Act of the Parliament of Canada before the twelfth day of June, one thousand nine hundred and fourteen, notwithstanding anything contained in the incorporating Act or in any other statute or law.

Companies
incorporated
before June
12, 1914, by
Act of Parlia-
ment

“(4) Paragraph (*d*) of section fifteen and sections forty-two to forty-eight, inclusive, sixty-two to eighty-one, inclusive, and eighty-three to ninety, inclusive, of this Act, are applicable to every trust company incorporated by Letters Patent under authority of any Act of the Parliament of Canada before the twelfth day of June, one thousand nine hundred and fourteen, notwithstanding anything contained in the Letters Patent or any other statute or law.”

By Letters
Patent.

2. Subsection three of section eighty-one of the said Act is repealed and the following substituted therefor:—

“(3) The loaning and investment powers of a trust company shall be determined by reference exclusively to the provisions of this Act notwithstanding anything contained in the special Act by which the company was incorporated, *The Companies Act, 1934*, or any other statute or law.”

Loaning and
investment
powers exclu-
sively under
this Act.

1934, c. 1933.

9-10 GEORGE VI.

CHAP. 34.

An Act to amend The Veterans' Land Act, 1942.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— 1942-43, c. 33.

1. Paragraphs (a) and (d) of section two of *The Veterans' Land Act, 1942*, chapter thirty-three of the statutes of 1942-43, are repealed and the following substituted therefor:—

“(a) “Minister” means the Minister of Veterans Affairs; “Minister.”
“(d) “veteran” means a person who at any time during the “veteran.”

war declared by His Majesty on the tenth day of September, one thousand nine hundred and thirty-nine, against the German Reich and subsequently against other powers, has been therein engaged on active service in a naval, military, or air force of Canada, or of any of His Majesty's forces if at the time of his enlistment he was ordinarily domiciled or resident in Canada; and

(i) whose service has involved duties required to be performed outside of the Western Hemisphere; or

(ii) who has served only in the Western Hemisphere for a period of at least twelve months, not including any period of absence without leave or leave of absence without pay, time served while undergoing sentence of penal servitude, imprisonment or detention, or service in respect of which pay is forfeited; or

(iii) who, wherever he may have served, is by reason of disability incurred as a result of such service in receipt of a pension;

and has been honourably discharged from such naval, military, air force, or other of His Majesty's forces, or has been permitted honourably to resign or retire therefrom;

and "veteran" also means a British subject who was ordinarily domiciled or resident in Canada at the beginning of the said war and who is in receipt of a pension in respect of a disability incurred while serving upon a ship during the said war."

2. Section two of the said Act is further amended by adding thereto immediately after paragraph (d) thereof the following paragraph:

"Western Hemisphere."

"(e) "Western Hemisphere" means the continents of North and South America, the Islands adjacent thereto, and the territorial waters thereof, including Newfoundland, Bermuda, and the West Indies but excluding Greenland, Iceland and the Aleutian Islands."

3. The said Act is further amended by adding thereto, immediately after section seven thereof, the following heading and section:

"BUILDINGS AND IMPROVEMENTS"

Director.

"7A. (1) The Director may for the purposes of this Act:

Buildings and improvements.

(a) erect on land acquired by him such buildings or effect such other improvements as he may deem necessary;

Contracts.

(b) enter into a contract with a person, firm or corporation, or with a province, city, town or municipal authority, for the erection of such buildings and for effecting such other improvements as he may deem necessary; and

Roads, easements.

(c) grant a roadway, right of way, easement or other right or interest in, over, through or upon such land.

"improvements."

(2) For the purposes of this section the expression "improvements" includes works for sewage disposal, works for the supply of water, gas, electricity or other services, roads, drainage and the cost of preparing plans of subdivisions and any other plans required for such improvements."

4. Section nine of the said Act is repealed and the following substituted therefor:

Sale of land, etc., to veterans.

"9. (1) Subject to the provisions of this Act and the regulations made thereunder, the Director may contract with a veteran certified by him to be qualified to participate in the benefits of this Act for the sale to such veteran of land and improvements thereon, building materials, livestock and farm equipment up to a total cost to the Director of six thousand dollars, but subject to the following conditions:

Conditions

(a) that the cost to the Director of the land, improvements and building materials shall not exceed six thousand dollars;

- (b) that the veteran has paid to the Director ten per centum of such cost and the entire cost price of land, improvements and building materials in excess of six thousand dollars;
 - (c) that the cost to the Director of the livestock and farm equipment shall not exceed twelve hundred dollars or the amount by which six thousand dollars exceeds the cost to the Director of the land, improvements and building materials, whichever is less;
 - (d) that the sale price to a veteran of land, improvements, building materials, livestock and farm equipment shall be, in addition to any sum paid by the veteran before contract made, a sum equal to two-thirds of the cost to the Director of the land, improvements and building materials;
 - (e) that the interest rate payable by a veteran shall be three and one-half per centum per annum;
 - (f) that the balance of the purchase price payable by a veteran may be extended over a term not in excess of twenty-five years with interest at the rate aforesaid on the amortization plan;
 - (g) that at the discretion of the Director terms of payment by a veteran may be varied to provide for payment of interest charges only for a period of five years first following the date of sale or for annual or semi-annual or monthly payments of principal and interest provided that a maximum repayment period of twenty-five years is not exceeded;
 - (h) that save upon payment in full to the Director of the total outstanding cost to the Director of the land, improvements, livestock and farm equipment together with interest at the said rate on the said outstanding cost and all other charges owing by the veteran in respect thereof, no sale, assignment, or other disposition of the subject-matter of a contract between a veteran and the Director shall be made by the veteran, nor shall a conveyance or transfer be given by the Director to a veteran during a period of ten years following the date of the relative contract and thereafter only if the veteran has complied with the terms of his agreement for the said ten-year period.
- (2) Subject to the provisions of this Act and the regulations made thereunder, the Director may contract with a veteran certified by him to be qualified to participate in the benefits of this Act for the sale to such veteran of land and improvements thereon, building materials and commercial fishing equipment up to a total cost to the Director of six thousand dollars subject to the same conditions set forth in subsection one of this section with the words 'commercial fishing equipment' substituted for the words 'livestock and farm equipment' wherever they occur therein."

Commercial
fishing
equipment.

5. Section thirteen of the said Act is repealed and the following substituted therefor:

Advances
under con-
ditions.

"13. The Director may make advances to a veteran certified by him to be qualified to participate in the benefits of this Act to enable the discharge of encumbrances on farm land that is owned and used by the veteran as such, for the purchase of livestock and farm equipment and for the effecting of permanent improvements, of amounts not exceeding in the aggregate the sum of four thousand four hundred dollars, but subject to the following conditions:

- (a) advances for all purposes shall not exceed sixty per centum of the value of the land as established by the Director;
- (b) advances for the purchase of livestock and farm equipment shall not exceed fifty per centum of the value of the land, and shall not exceed a total of two thousand five hundred dollars, and all such purchases may be subject to the approval of the Director;
- (c) such advances shall constitute a first charge on the land of the veteran with respect to which the advance is made and repayment thereof shall be secured by a first mortgage or hypothec upon such land;
- (d) the terms of repayment may be extended over a period of twenty-five years with interest at the rate of three and one-half per centum per annum on the amortization plan;
- (e) at the discretion of the Director terms of repayment may be varied to provide for payment of interest charges only for a period not in excess of five years first following the date the advances are made, or for annual or semi-annual or monthly instalments of principal and interest provided the maximum repayment period of twenty-five years is not exceeded;
- (f) repayment in full of advances made under this section may be made at any time without notice or payment of bonus."

6. Section thirty-five of the said Act is repealed and the following substituted therefor:

"35. (1) The Minister may, with the approval of the Governor in Council, enter into an agreement with

Agreements
with
provinces.

- (a) the government of any province for the settlement of veterans on any provincial lands that the provincial government may recommend as being specially suitable for settlement by veterans; and

Dominion
lands.

- (b) the Minister of Mines and Resources of Canada for the settlement of veterans on any Dominion lands that the Minister of Mines and Resources may recommend as being specially suitable for the settlement by veterans."

(2) An agreement entered into pursuant to subsection one of this section shall contain such terms, conditions and limitations with reference to settlement of veterans as the Governor in Council may approve. Terms and conditions.

(3) Subject to the regulations made under this Act the Director may grant an amount not exceeding two thousand three hundred and twenty dollars to a veteran who settles on provincial or Dominion lands pursuant to an agreement entered into under subsection one of this section. Amount of grant.

(4) A grant made pursuant to subsection three of this section shall be used only for one or more of the following purposes:— Purposes.

- (a) the purchase of essential building materials and other costs of construction;
- (b) the clearing and other preparation of land for cultivation;
- (c) the purchase of essential farm livestock and machinery;
- (d) the purchase of machinery and equipment essential to forestry;
- (e) the purchase of commercial fishing equipment;
- (f) the purchase of trapping or fur farming equipment but not breeding stock; and
- (g) the purchase of essential household equipment.

(5) A veteran who has received a grant under this section shall not be entitled to enter into a contract with the Director under section nine or section thirteen of this Act, and a veteran who has entered into a contract with the Director under section nine or section thirteen of this Act shall not be entitled to a grant under this section.” Grant not in addition to other grant or a sale.

7. The said Act is further amended by adding thereto, immediately after section thirty-five thereof, the following section:—

“35A. (1) The Director may grant an amount not exceeding two thousand three hundred and twenty dollars to an Indian veteran who settles on Indian Reserve lands, the said grant to be paid to the Minister of Mines and Resources who shall have the control and management thereof on behalf of the Indian veteran. Grant to Indian veteran.

(2) A grant made pursuant to subsection one of this section shall be disbursed by the Minister of Mines and Resources on behalf of the Indian veteran only for one or more of the following purposes:— Disbursements by Minister of Mines and Resources.

- (a) the purchase of essential building materials and other costs of construction;
- (b) the clearing and other preparation of land for cultivation;
- (c) the purchase of essential farm livestock and machinery;

- (d) the purchase of machinery or equipment essential to forestry;
- (e) the purchase of commercial fishing equipment;
- (f) the purchase of trapping or fur farming equipment but not breeding stock;
- (g) the purchase of essential household equipment; and
- (h) the acquisition of occupational rights to lands, vacant or improved, located within the boundaries of any Indian reserve.

Grant not in addition to other grant or a sale

(3) An Indian veteran on whose behalf a grant has been made under this section shall not be entitled to enter into a contract with the Director under section nine or section thirteen of this Act, and an Indian veteran who has entered into a contract with the Director under section nine or section thirteen of this Act shall not be eligible for a grant under this section."

8. The said Act is further amended by adding thereto, immediately after subsection one of section thirty-seven thereof, the following subsection:—

Regulations delegating authority

"(1A) The Director may with the approval of the Governor in Council make regulations authorizing persons named therein to exercise or perform with respect to such matters as may be specified therein, any of the powers or duties conferred or imposed by this Act on the Director."

9. The said Act is further amended by adding thereto the following section:—

Veteran a Member of Parliament

R. S., c. 147.

"39. Notwithstanding the *Senate and House of Commons Act* or any other law, no veteran by reason only of his entering into a contract or receiving a benefit under this Act, shall be liable for any forfeiture or penalty imposed by the *Senate and House of Commons Act* or disqualified as a member of the House of Commons or incapable of being elected to, or of sitting or voting in the House of Commons."

9-10 GEORGE VI.

CHAP. 35.

An Act to provide Rehabilitation Allowances for Veterans.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as *The Veterans Rehabilitation Act*. Short title.

INTERPRETATION.

2. In this Act, unless the context otherwise requires, Definitions.
- (a) "child" means a child who, if a boy, is under the age of sixteen years or, if a girl, is under the age of seventeen years; "child."
 - (b) "Department" means the Department of Veterans Affairs; "Department."
 - (c) "dependent" means the wife, child or parent of a veteran maintained by him or for whose maintenance he is legally responsible and a daughter of the veteran, seventeen years or over, or other person, who, being competent to do so, has assumed conduct of the veteran's household and care of his children, and includes, "dependent."
 - (i) a child legally adopted by the veteran and maintained by him,
 - (ii) a step-child of the veteran maintained by him,
 - (iii) an illegitimate child of the veteran acknowledged or maintained by him, and where the veteran is a woman, having been born during service or within nine months thereafter and being maintained by her,
 - (iv) a woman who, although not legally married to the veteran was living with him at the time of his enlistment and on whose account dependents' allowance was being paid by the Department of National Defence;

- "discharge." (d) "discharge" means any honourable termination of service from the forces since the tenth day of September, 1939, and "discharged" has a corresponding meaning;
- "discharged."
- "forces." (e) "forces" means the naval, military or air forces of His Majesty;
- "rehabilitation grant." (f) "rehabilitation grant" means "The Rehabilitation Grant" designated by the Orders in Council of December 19, 1940 (P.C. 7521), February 5, 1941 (P.C. 890), May 19, 1941 (P.C. 3544), April 4, 1944 (P.C. 2349), and October 2, 1941 (P.C. 6358);
- "Minister." (g) "Minister" means the Minister of Veterans Affairs;
- "pensioner." (h) "pensioner" means a veteran who is in receipt of a disability pension under the provisions of the *Pension Act*;
- R.S., c. 157. (i) "period of service" means time served on active service in the forces, excluding therefrom any period of absence without leave or leave of absence without pay, or time served while undergoing sentence of penal servitude, imprisonment or detention, or period of service in respect of which pay is forfeited;
- "period of service."
- "regulation." (j) "regulation" means a regulation made under this Act;
- "Unemployment Insurance Commission" (k) "Unemployment Insurance Commission" and "Unemployment Insurance Fund" have, respectively, the same meaning as in *The Unemployment Insurance Act, 1940*;
- "Unemployment Insurance Fund."
- "university" (l) "university" means a university or college of educational standards approved by the Minister;
- "veteran." (m) "veteran" means
- (i) a person who has been on active service in the Canadian forces or in receipt of active service rates of pay from such forces during the war, including a person who has served in the Canadian Women's Army Corps since the thirteenth day of August, 1941, and
- (ii) a person domiciled in Canada who served in the forces of His Majesty other than Canadian forces and was so domiciled at the time he joined any such forces for the purpose of the war, and who has been discharged from such forces;
- "war." (n) "war" means the war which commenced on the tenth day of September, 1939.

REHABILITATION ALLOWANCES.

Allowances to veterans under certain conditions.

3. Subject to the provisions of this Act, the Minister may promote the rehabilitation of veterans,

- (a) by making allowances to or in respect of veterans who
- (i) are temporarily incapacitated from performing work,

- (ii) are out of work,
 - (iii) are awaiting returns from a business, or
 - (iv) are pursuing courses of training, and
- (b) by paying the costs of such courses of training.

4. (1) Subject to subsection two of this section, where a veteran is temporarily incapacitated from performing work or from taking training pursuant to the provisions of this Act by reason of a disability, and is not eligible to care in respect thereof under any other Act or regulation administered by the Minister, the Minister may on application of the veteran pay to him while he is so incapacitated an allowance for a period not exceeding the veteran's period of service or twelve months, whichever is the less.

Allowance where veteran temporarily incapacitated.

(2) No allowance may be paid to a veteran under this section:

No allowance for certain periods.

- (a) for the first thirty days immediately following his discharge if he has received or is eligible to receive a rehabilitation grant,
- (b) for any period during which he is incapacitated more than eighteen months after his discharge.

5. (1) Subject to the provisions of this section, where a veteran, who is capable of performing and is available for work and is unable to obtain suitable employment, the Minister may on application of the veteran pay to him an out-of-work allowance while he is so unemployed.

Allowance where veteran an out of work.

(2) An out-of-work allowance may not be paid to a veteran:

No out of work allowance in certain cases.

- (a) for the first nine days of his unemployment whether continuous or not;
- (b) in respect of any period during which he is unemployed more than eighteen months after his discharge: Provided that, where a veteran was a patient in or receiving any treatment from a hospital or health institution, or was in receipt of an allowance in respect of temporary incapacity under this Act, during any time within the said eighteen months, the Minister may, in his discretion, extend the period during which he may be paid an out-of-work allowance after the said eighteen months for a further period not exceeding the said time;
- (c) for a time of unemployment exceeding twelve-months accumulated within the period prescribed in paragraph (b) of this subsection;

Proviso.

- (d) who would, if his application were a claim for benefit under *The Unemployment Insurance Act, 1940*, be disqualified for benefit thereunder by reason of paragraphs (a), (b), (c), (d), or (e) of section forty-three thereof;

1940, c. 44.

(e) except as prescribed by regulation, to a veteran who is a married woman; or

(f) for the first thirty days immediately following his discharge if he has received or is eligible to receive a rehabilitation grant.

Allowance while awaiting returns from business.

6. (1) Subject to the provisions of this section, where a veteran engages on his own account in any business and is awaiting returns therefrom, the Minister may pay to him an allowance for a period not exceeding the veteran's period of service or twelve months, whichever is the less.

Allowance where rehabilitation grant.

(2) No allowance may be paid to a veteran under this section in respect of the first thirty days immediately following his discharge if he has received or is eligible to receive a rehabilitation grant.

Time within which application to be made.

(3) Except as hereinafter otherwise provided, no allowance may be paid under this section unless application therefor is made by the veteran within twelve months after the date of termination of the war or the date of his discharge, whichever is the later date.

Additional time for applying in certain cases.

(4) Where a veteran

(a) was a patient or receiving any treatment from a hospital or health institution, or

(b) was in receipt of an allowance for temporary incapacity under section four of this Act, or

(c) has been delayed in entering business by reason of licensing or rationing laws or by reason of scarcity of the commodities or equipment required by him, he shall have such additional time for applying for benefits under this section as is involved in the circumstances described in paragraphs (a), (b) or (c) of this subsection.

Allowance during vocational or technical training.

7. (1) Subject to the provisions of this section, where a veteran takes a course of vocational or technical training which has been approved by the Minister as likely to fit him for employment or re-employment or to enable him to obtain better or more suitable employment, the Minister may pay him an allowance for the period during which he takes the said course.

Time within which application to be made.

(2) No allowance may be paid under this section unless application therefor is made by the veteran within twelve months after the date of termination of the war or the date of his discharge, whichever is the later date, but where a veteran was a patient in or receiving any treatment from a hospital or health institution, or was in receipt of an allowance for incapacity under section four of this Act, during any time within the said twelve months, the period during which he may make application is extended by the said time.

(3) No allowance may be paid to a veteran under this section for a total period of more than twelve months except that, in special cases prescribed by regulation, the allowance may be paid for a period exceeding twelve months but not exceeding the period of service of the veteran.

Period for payment except in special cases.

8. (1) Subject to the provisions of this section, where a veteran,

Allowance where veteran an under-graduate.

(a) resumes or commences, within one year and three months after discharge, a course for the purpose of qualifying for admission to a university, or

(b) resumes or commences, within one year and three months after discharge, a university course, academic or professional, to which he is regularly admitted, or

(c) because of ill health, or for any other good reason shown to the satisfaction of the Minister, delays resumption or commencement of such course beyond such periods,

the Minister may pay him an allowance for the period during which he takes the said course.

(2) The total period for which an allowance may be paid to a veteran under this section shall not exceed his period of service, except that, if the Minister is of opinion that a veteran's progress and achievements in the course he is taking are such that it is in the interest of the veteran and in the public interest that payment of the allowance be continued during a longer period, the Minister may extend the period during which it may be paid.

Period for payment except in special cases.

(3) No allowance under this section shall be paid to a veteran who, having failed in one or more classes or subjects in any academic year, fails in more than one of the supplementary examinations next offered by the university in any of such classes or subjects.

Where veteran fails, discontinuance of allowance.

9. (1) Subject to the provisions of this section, where a veteran resumes or commences a post-graduate course, either academic or professional, in a university within one year and three months after his discharge, or commences such a course as soon as may be after completing an under-graduate course, or where a veteran resumes or commences such a course more than one year and three months after his discharge by reason only of delay caused by ill health or any other cause satisfactory to the Minister and the Minister deems it in the public interest that the veteran should resume or commence such course, the Minister may pay him an allowance for the period during which he takes the said course.

Allowance where veteran taking post-graduate course.

(2) The total period for which an allowance may be paid to a veteran under this section, together with any period for which he is paid an allowance for under-graduate education under section eight of this Act shall not

Period for payment except in special cases.

exceed his period of service except that if the Minister is of opinion that a veteran's progress and achievements are so outstanding that it is in the public interest that payment of the allowance be continued during a longer period, the Minister may extend the period during which it may be paid.

Correspondence course, payment of cost.

10. (1) The Minister may on application of a veteran who is employed pay the cost of a correspondence course of training for the veteran if, in the opinion of the Minister, the course is necessary for the complete rehabilitation of the veteran and is directly related to the occupation in which he is employed, or expects to be employed, but the total amount paid under this subsection shall not exceed the amount of the allowance which might have been paid to such veteran under section seven of this Act for his period of service or twelve months, whichever is less.

Correspondence course in hospital.

1944, c. 19.

(2) The Minister may pay the cost of a correspondence course for a veteran receiving treatment in a hospital or similar institution under authority contained in *The Department of Veterans Affairs Act* if, in the opinion of the Minister, the course is necessary for the complete rehabilitation of the veteran.

Regulations respecting payment to universities and for vocational and technical training.

11. (1) Where an allowance is being paid to a veteran under sections seven, eight or nine of this Act, or where such an allowance might be paid but for the provisions of section thirteen of this Act, the Minister may, in accordance with regulations, pay to any university, school or other similar institution, tuition fees, student fees and athletic fees or other necessary charges and costs of courses of training approved under this Act for, and taken by such veteran, and pay costs of special tuition and training of such veteran received while under treatment in hospitals and similar institutions under authority contained in *The Department of Veterans Affairs Act*.

Therapeutic courses.

(2) The Minister may, in accordance with regulations, pay for the provision of training of a technical, vocational or educational nature, where such training is given for therapeutic and pre-vocational purposes within hospitals and similar institutions under authority contained in *The Department of Veterans Affairs Act*.

Payment of costs to university and allowances in other cases.

(3) The Minister may, in accordance with regulations, pay to any university, school or other similar institution, such costs as are described in subsection one of this section, and pay allowances to any veteran undergoing technical, vocational or educational training therein, in accordance with the provisions of sections seven, eight and nine of this Act, where the Minister determines such training is given towards the restoration of the physical or mental condition

of the veteran, or in the use by him of devices or appliances which may compensate for loss of physical or mental capacity.

12. Where an allowance is being paid to any veteran pursuant to the provisions of sections four, five, six, seven, eight or nine of this Act, the Minister may in accordance with regulations, pay contemporaneous allowances with respect to any dependent of the veteran.

Allowances
respecting
dependents.

13. In determining the amount of an allowance to be paid to a veteran under this Act, the Minister may take into account any prospective wages, salary, pension or other income of the veteran and his dependents, if any, for the period with respect to which the allowance is or may be paid.

Allowance
in relation
to income
of veteran
and depend-
ents.

14. No allowances paid to or on behalf of a veteran under sections seven, eight or nine of this Act shall be subject to taxation.

Certain
allowances
exempt from
taxation.

15. Except as provided by regulation, no allowance may be paid under this Act to or on behalf of any veteran who resides out of Canada.

Residence in
Canada.

16. (1) Not more than one allowance may be paid to a veteran under this Act at any time, nor may any allowance under this Act be paid to a veteran while he is in receipt of unemployment insurance benefit

One allowance
at one time.

(2) Except as otherwise specially provided in this Act, the total period for which a veteran may be paid allowances under this Act shall not exceed his period of service or twelve months, whichever is the shorter period.

Period during
which all
allowances
available.

17. Notwithstanding the provisions of sections six and seven of this Act, a veteran may apply for an allowance under those sections at any time within one year after the date of his establishment under *The Veterans' Land Act, 1942*, either in full-time farming or commercial fishing.

Farming and
fishing.

1942-43, c. 33.

18. (1) Notwithstanding the provisions of section sixteen of this Act, moneys paid pursuant to subsection two of section ten, or subsection two or subsection three of section eleven, of this Act, shall not preclude the veteran from taking any other benefit under this Act or diminish any other benefit to which the veteran may be entitled under this or any other Act.

Benefits
under other
Acts.

(2) Notwithstanding the provisions of *The War Service Grants Act, 1944*, no money paid pursuant to *The Vocational Training Co-ordination Act, 1942*, shall be regarded as

1944-45, c. 51.

1942-43, c. 34.

money paid to or on behalf of or in respect of a veteran under this Act so as to affect the amount of benefit to which a veteran would otherwise be entitled under *The War Service Grants Act, 1944*.

REGULATIONS

Regulations.

19. The Minister may with the approval of the Governor in Council make regulations not inconsistent with this Act:

- (a) to prescribe conditions, additional to those provided in this Act, extending the eligibility of veterans for the payment of any allowance or other benefit under this Act;
- (b) to prescribe the conditions on which allowances may in special cases be paid for periods longer than those specified in this Act, where by this Act it is provided that payment during longer periods may be made in accordance with regulations;
- (c) to prescribe the conditions on which allowances payable under this Act may be paid to persons not resident in Canada;
- (d) to prescribe the amount and manner of payment of any allowances or benefits under this Act to veterans or to or in respect of their dependents, and the manner of computing the amount of any such allowance or benefit payable for any period;
- (e) to prescribe conditions upon which any allowance or other benefit, which may be paid under this Act, may be terminated;
- (f) to prescribe the conditions upon which payments may be made to universities, schools or other similar institutions under section eleven of this Act;
- (g) subject to the appropriation of moneys by Parliament
 - (i) to authorize and prescribe the conditions on which allowances or benefits in addition to those for which provision is made in this Act may be paid to veterans or their dependents,
 - (ii) to provide for the payment of travelling expenses, including living allowance of any veteran to assist in the rehabilitation of such veteran; and
 - (iii) to prescribe special allowances in the case of pensioners or particular classes of pensioners;
- (h) to prescribe conditions upon which allowances may be paid to or in respect of pensioners and the costs of training of such pensioners where they are found to require training or retraining after the expiration of the time limits imposed by this Act; and
- (i) to provide for any other matters necessary or advisable to carry into effect the purposes and provisions of this Act.

20. All expenditures made under this Act shall be paid out of moneys appropriated by Parliament for the purpose.

Expenditures from Parliamentary appropriation.

UNEMPLOYMENT INSURANCE ADJUSTMENT

21. A veteran who completes fifteen weeks in insurable employment under *The Unemployment Insurance Act, 1940*, within a period of twelve months, whether continuous employment or not, shall for the purposes of that Act be deemed to have been in insurable employment immediately prior to the commencement of the said fifteen weeks period for a period equal to his service in the armed forces after the thirtieth day of June, nineteen hundred and forty-one, and the said insurable employment shall be deemed to have been continuous as nearly as may be without being contemporaneous with any period during which the veteran actually was in insurable employment under the said Act prior to the said fifteen weeks period.

Period for which unemployment insurance benefits deemed to have been received

22. As soon as may be after the Unemployment Insurance Commission ascertains that a veteran has completed fifteen weeks in insurable employment, there shall be credited to the Unemployment Insurance Fund out of moneys appropriated by Parliament for the purpose an amount equal to the combined employers' and employed person's contribution under *The Unemployment Insurance Act, 1940*, for a period equal to the veteran's period of service in the armed forces after the thirtieth day of June, nineteen hundred and forty-one, and such combined contributions shall be computed at the average rate of the contributions shown by the veteran's unemployment insurance book to have been paid by him and on his behalf for the said fifteen weeks; and for the purposes of *The Unemployment Insurance Act, 1940*, the veteran shall be deemed to have been *bona fide* employed in insurable employment during the said period of service and all contributions shall be deemed to have been paid under the said Act in respect of the veteran during the said period of service.

Contributions to Unemployment Insurance Fund.

1940, c. 44.

23. Where the government of one of His Majesty's allies in the war has agreed to pay in respect of each of the veterans of its armed forces who was domiciled in Canada when he joined such armed forces for the purposes of the war, as soon as may be after the Unemployment Insurance Commission ascertains that he has completed fifteen weeks of insurable employment, an amount equal to the combined employer's and employed person's contributions under *The Unemployment Insurance Act, 1940*, for a period equal to the veteran's period of service in the said armed

Unemployment Insurance Benefits to certain veterans of other nations.

forces after the thirtieth day of June, nineteen hundred and forty-one, computed at a rate equal to the average of the contributions shown by the veteran's unemployment insurance book to have been paid by him and on his behalf for the said fifteen weeks,

"veteran."

(a) the word "veteran" in section twenty-one of this Act includes a person resident in Canada,

(i) who served in the armed forces of such nation,

(ii) who was domiciled in Canada at the time he joined such forces for the purpose of the war, and

(iii) who has been discharged from such forces, and

(b) as soon as it has been ascertained that any such person has completed fifteen weeks in insurable employment, he shall, for the purposes of the said Act, be deemed to have been *bona fide* employed in insurable employment during his period of service in the said armed forces and all contributions shall be deemed to have been paid under the said Act in respect of him during the said period of service,

and, in any such case, every amount paid under the agreement shall be paid over to the Unemployment Insurance Fund.

Remedy of
adverse
effect on
Fund.

24. If, on making any report on the financial condition of the Unemployment Insurance Fund the Unemployment Insurance Advisory Committee finds that the said Fund has been adversely affected by reason of the provisions of sections twenty-one and twenty-two of this Act, the Committee shall, in its report under section eighty-four of *The Unemployment Insurance Act, 1940*, state the amount and the manner in which the said Fund has been adversely affected as aforesaid, and the Governor in Council may on receipt of the said report take into consideration immediate measures to remedy any depletion of the said Fund due to the operation of this Act which depletion shall have been established by the aforesaid report of the Unemployment Insurance Advisory Committee.

9-10 GEORGE VI.

CHAP. 36.

An Act to amend The War Charities Act, 1939.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraph (b) of section two of *The War Charities Act, 1939*, chapter ten of the statutes, 1939, (Second Session), as enacted by section one of chapter twenty-eight of the statutes of 1940-41, is repealed and the following substituted therefor:—

“(b) ‘War Charity Fund’ means any fund having for its object or among its objects any purpose, charitable or otherwise arising out of or connected with the war and includes a fund having for its object, or among its objects the erection, construction, acquisition, development or maintenance of a war memorial;”

(c) ‘war memorial’ includes any building or other structure erected, constructed, acquired, developed or maintained or any real property acquired to commemorate the war or to preserve the memory of those who served in the war that has been either before or after erection, construction, acquisition, development or the commencement of the maintenance, designated by regulation as a war memorial.”

2. Section eight of the said Act is amended by inserting the following paragraph after paragraph (e) thereof:—

“(ee) designating as war memorials, buildings or other structures or real property, if in his opinion, the purpose or one of the purposes of the erection, construction, acquisition, development or maintenance thereof is to commemorate the war or to preserve the memory

of those who served in the war and, in the case of the designation of a particular building, or other structure or of a particular parcel of real property such designation may be made either before or after the said construction, erection, acquisition or development or the commencement of the maintenance thereof."

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 37.

An Act for granting to His Majesty aid for National Defence and Demobilization.

[Assented to 18th December, 1945.]

WHEREAS Canada is at war with the German Reich, Roumania, Hungary, Finland and Japan but actual hostilities have ceased on all fronts due to the unconditional surrender of the Armed Forces of His Majesty's enemies; and whereas it is necessary that measures should continue to be taken for the common defence and security; and whereas it is also necessary to provide for the demobilization of the Canadian Forces; and to this end it is expedient that aid as hereinafter provided be rendered to His Majesty; Preamble.

THEREFORE, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The War Expenditure and Demobilization Appropriation Act, No. 2, 1945.* Short title.

2. From and out of the Consolidated Revenue Fund there may be paid and applied, beyond the ordinary grants of Parliament, a sum not exceeding one billion, three hundred and sixty-five million dollars (\$1,365,000,000), less the amount provided for by *The War Expenditure and Demobilization Appropriation Act, No. 1, 1945*, subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1946, for:—

	Appropriation \$1,365,000,000 less \$400,000,000 voted under 1945, c. 2.
--	---

- (a) the security, defence, peace, order and welfare of Canada;
- (b) the conduct of naval, military and air operations in or beyond Canada;
- (c) the expeditious demobilization of the Canadian Armed Forces;

(d) promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other manner whatsoever; and

(e) the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence of the war,

and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of *The War Appropriation Act, 1939, The War Appropriation Act, 1940, The War Appropriation Act, 1941, The War Appropriation Act, No. 1, 1942, The War Appropriation Act, No. 2, 1942, The Supplementary 1942 War Appropriation Act, The War Appropriation Act, No. 1, 1943, The War Appropriation Act, No. 2, 1943, The War Appropriation Act, No. 3, 1943, The War Appropriation Act, No. 1, 1944, The War Appropriation Act, No. 2, 1944, The War Appropriation Act, No. 1, 1945, The War Expenditure and Demobilization Appropriation Act, No. 1, 1945*, or this Act may, with the approval of the Governor in Council be re-expended, advanced or loaned for the purposes of this Act.

1939 (2nd
sess.), c. 9.
1940, c. 3.
1940-41, c. 11.
1942-43, c. 9,
21.
1943-44,
cc. 2, 5, 16.
32.
1944,
cc. 6, 16.
1945, c. 2.

Government
may act
as agent.

3. (1) The Government of Canada may act as the agent of the Government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the War, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Expenditures
required by
Government
wholly-owned
companies.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly-owned by the Government of Canada to fulfil its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Loans
authorized.

1931, c. 27.

4. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of one billion, three hundred and sixty-five million

dollars (\$1,365,000,000), as may be required for the purposes of *The War Expenditure and Demobilization Appropriation Act, No. 1, 1945*, and of this Act.

(2) The principal raised by way of loan under *The War Expenditure and Demobilization Appropriation Act, No. 1, 1945*, and this Act, and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Charge on Consolidated Revenue Fund.

5. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of *The War Expenditure and Demobilization Appropriation Act, No. 1, 1945*, and of this Act, and for greater certainty, but not so as to restrict the generality of the foregoing terms, the Governor in Council may, by order or regulation:—

Orders and regulations.

- (a) make provision for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment;
- (b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;
- (c) prescribe administrative practices with respect to contracts and agreements for the execution of any public work or for the acquisition of lands, buildings, equipment, stores, materials and supplies by purchase or otherwise, for the use of the public service of Canada;
- (d) provide for the utilization, control and disposal of equipment, materials and supplies; and
- (e) prescribe administrative practices with respect to the making of financial commitments, the taking of security for the performance of contracts and agreements, and the recording and paying of accounts.

(2) All orders and regulations of the Governor in Council made under *The War Expenditure and Demobilization Appropriation Act, No. 1, 1945*, and this Act shall have the force of law and may be varied, extended, or revoked by any subsequent order or regulation, but if any order or regulation is varied, extended or revoked neither the previous operation thereof nor anything duly done thereunder shall be affected thereby, nor shall any right, privilege, obligation or liability acquired, accrued, accruing or incurred thereunder be affected by any such variation, extension or revocation.

Power to vary orders and regulations.

6. Upon the Treasury Board making an allotment of any part of the one billion, three hundred and sixty-five million dollars (\$1,365,000,000), granted by *The War Expenditure and Demobilization Appropriation Act, No. 1,*

Accounting record of commitments.

1945, and this Act, to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned.

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 38.

An Act to amend The War Service Grants Act, 1944.

[Assented to 18th December, 1945.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section two of *The War Service Grants Act, 1944*, chapter fifty-one of the statutes of 1944-1945, is repealed and the following substituted therefor:—

“2. In this Act, unless the context otherwise requires,

(a) “Board” means the Board of Review established by “Board”.
this Act;

(b) “business” includes trade, industry or profession; “business”.

(c) “credit” and “re-establishment credit” mean the “credit”.
credit provided for under Part II of this Act; “re-establishment credit.”

(d) “dependents’ allowance” means the marriage allowance and dependents’ allowances prescribed by regulations made by the Governor in Council pursuant to the *Naval Service Act, The Naval Service Act, 1944*, the *Militia Act* or *The Royal Canadian Air Force Act*, as the case may be; “dependents’ allowance”.
R.S., c. 139.
1944-45. c. 23.
R.S., c. 132.
1940, c. 15.

(e) “discharge” means ceasing to serve on active service “discharge”.
in the forces since the tenth day of September, one thousand nine hundred and thirty-nine, and “dis- “discharged.”
charged” has a corresponding meaning;

(f) “deceased member” includes a member of the forces “deceased
who for the purposes of the force in which he served is member”.
officially presumed to have died;

(g) “forces” means the naval, military, or air forces of “forces”.
His Majesty raised in Canada;

(h) “gratuity” and “war service gratuity” mean the “gratuity”.
gratuity payable under Part I of this Act;

- "home". (i) "home" means a house or building intended for human habitation and owned solely by the member or his spouse or jointly by him and his spouse and used or to be used by the member as his dwelling, together with the land upon which it is situated, including, in the case of a farm, land used therewith for the purpose of farming;
- "member of the forces". (j) "member" and "member of the forces" mean any person who was on service in the forces during the war which commenced in September, one thousand nine hundred and thirty-nine, and include any person who served in the Canadian Women's Army Corps since the thirteenth day of August, one thousand nine hundred and forty-one;
- "Minister". (k) "Minister" means the Minister of Veterans Affairs;
- "misconduct". (l) "misconduct" includes
- U.K. Acts. (i) the commission of an offence under the *Naval Discipline Act*, the *Army Act* or the *Air Force Act*, of which the member was convicted by a court-martial, including in the case of naval forces, a disciplinary court or of which he was found guilty upon summary disposition of the charge;
- (ii) the commission of an offence of which the member was convicted by a court of competent jurisdiction;
- (iii) such misconduct as might, in the case of an officer, result in his removal from the forces;
- "overseas service". (m) "overseas service" means any service involving duties required to be performed outside of the Western Hemisphere, and includes service involving duties required to be performed outside of Canada and the United States of America and the territorial waters thereof in aircraft or anywhere in a ship or other vessel, service in which is classed as "sea time" for the purpose of advancement of naval ratings, or which would be so classed were the ship or other vessel in the service of the naval forces of Canada;
- "pay and allowances". (n) "pay and allowances" includes dependents' allowance together with all other allowances calculable and payable on a daily basis except
- (i) kit upkeep allowances;
- (ii) underclothing allowances;
- (iii) travelling allowances;
- (iv) lodging and provisional allowance or subsistence allowance as the case may be in excess of the standard rates payable in Canada at the date of discharge;
- (v) any special allowance payable overseas but not payable in respect of service in Canada;

- (o) "purchase of a business" includes the purchase of an interest in an existing partnership and the advance of capital for a new partnership, if the partnership business is to be the main occupation of the member and he intends to participate actively in that business; "purchase of a business".
- (p) "service" means time served on active service in the forces "service".
- (i) while enlisted or obligated to serve without territorial limitation; or
 - (ii) in the Aleutian Islands, the United Kingdom or the European or the Mediterranean operational theatres; or
 - (iii) while proceeding from Canada to any of the places mentioned in subparagraph (ii) of this paragraph or returning from any of the said places to Canada;
- (q) "Western Hemisphere" means the continents of North and South America, the islands adjacent thereto and the territorial waters thereof, including Newfoundland, Bermuda and the West Indies, but excluding Greenland, Iceland and the Aleutian Islands." "Western Hemisphere".

2. Section three of the said Act is repealed and the following substituted therefor:

"3. (1) Subject to the provisions of this Act, every member of the forces shall, upon discharge, be entitled to be paid a war service gratuity at the rate of seven dollars and fifty cents for every completed period of thirty days of service, and an additional sum of twenty-five cents for every day of overseas service which falls within such periods. Gratuity payable to member of the forces.

(2) In addition to the amounts mentioned in subsection one of this section, every member of the forces whose service includes overseas service shall, upon discharge, be entitled to be paid for each period of one hundred and eighty-three days of overseas service and proportionately for any less period, an amount computed on the basis of seven days' pay and allowances that were payable to or in respect of him at the date of discharge. Pay and allowances, supplement gratuity.

(3) Where a member is posted from an establishment, unit or ship for discharge purposes and his pay and allowances are reduced as a result of such posting the pay and allowances received by him immediately prior to such posting shall be used for the purpose of computing the amount paid to him under subsection two of this section. Posting of member for discharge.

(4) For the purposes of this section the expression "pay and allowances" includes

- (a) in the case of a member of the naval forces, lodging and provision allowance; and "pay and allowances".

(b) in the case of a member of the military or air forces, subsistence allowance at the standard rates payable in Canada;

notwithstanding that at the date of his discharge he was not receiving such allowances.

Period of overseas service.

(5) A period of overseas service shall be deemed to commence on the day the member is posted to the strength of an overseas unit, establishment, or ship and to conclude on the day he is taken on strength from overseas.

Period of temporary duty overseas.

(6) A period of temporary duty overseas shall be deemed to be a period of overseas service and to commence on the day of proceeding from the parent unit, establishment or ship and to conclude on the day of the return thereto.

Determination of dates of posting.

(7) In the case of naval forces the date shown on the certificate of service and on the list of official appointments shall be used for the purpose of this section in determining the dates of posting to and from His Majesty's Canadian ships and establishments with respect to any former member."

3. Section four of the said Act is repealed and the following substituted therefor:

Payment of gratuity in case of death of member of the forces.

"**4.** (1) If a member of the forces dies on service or after discharge but before he has been paid gratuity in full, payment of the gratuity or the unpaid balance thereof shall be made:

(a) to a person who was in receipt of or who, in the opinion of the Dependents' Allowance Board, was eligible for dependents' allowance on behalf of the deceased member immediately prior to the member's death or discharge;

(b) to a person, who, in the opinion of the Dependents' Allowance Board would have been eligible for dependents' allowance on behalf of the deceased member immediately prior to the member's death or discharge had such person not been a member of the forces; or

(c) to a person who, in the opinion of the Minister or such authority as he may designate, was dependent in whole or in part upon a deceased member and to whom pay was assigned by such member immediately prior to the member's death or discharge.

Payment of gratuity to more than one person.

(2) Where more than one person is entitled to payment of the gratuity under this section the Minister may direct that the gratuity be paid to any one of such persons or divided among them in such manner as he may determine.

Payment of gratuity to authorized person for use of member.

(3) The Minister may authorize any person to receive payment of the gratuity on behalf of the person entitled thereto under subsection one or subsection two of this

section and to utilize the gratuity for the benefit of the person entitled thereto in such manner as the authorized person in his discretion may determine.

(4) Where no person qualifies to receive payment of the gratuity or any unpaid balance thereof under this section in respect of a deceased member, the gratuity or the unpaid balance thereof shall form part of and be comprised in the deceased member's "service estate" as that expression is defined in subsection two of section seven of the *Department of National Defence Act*.

Gratuity forming part of service estate of deceased member.

R.S., c. 136, 1940, c. 9.

(5) Where a person who was qualified to receive payment of a gratuity or any part thereof under this section dies before payment thereof or before payment thereof in full the gratuity or that part thereof payable to him or any unpaid balance thereof shall not be paid to the estate of such person but shall be paid to such other person as may be entitled thereto in accordance with the provisions of this Act and if no other person is so entitled, shall form part of and be comprised in the deceased member's service estate in accordance with the provisions of subsection four of this section."

On death of person qualified, gratuity to service estate.

4. Section five of the said Act is repealed and the following substituted therefor:

Deductions from gratuity.

"5. (1) Pursuant to regulations of the Governor in Council in that behalf there may be deducted from the war service gratuity

(a) overpayments of pay and allowances, other than dependents' allowance but including assigned pay, as follows:

- (i) pay or allowances issued to or on account of a member at rates in excess of those authorized by the appropriate naval, military or air force financial regulations;
- (ii) pay or allowances issued to or on account of a member that, having regard to his naval, military or air force status at the date of issue, were not authorized by the appropriate naval, military or air force financial regulations; and
- (iii) advances of travel allowances not accounted for by a member at the time of payment of the gratuity, or any portion thereof, to or in respect of such member;

(b) overpayments of dependents' allowance as follows:

- (i) any overpayment which the Dependents' Allowance Board has ordered to be recovered from a member upon a finding, concurred in by the Judge Advocate General, that such member was guilty of wilful misrepresentation or fraud;

(ii)

(ii) where the gratuity, by reason of the death of the member to whom it was payable, becomes payable in whole or in part to a dependent, any overpayment which the Dependents' Allowance Board has found, with the concurrence of the Judge Advocate General, to have been made to such dependent as a result of wilful misrepresentation or fraud by the member or the dependent.

(c) such other payments of pay and allowances made to or on account of a member, or to his dependents, as the Governor in Council may authorize.

Reimbursement to other person who pays amount of deduction.

(2) Any amount deducted from the gratuity pursuant to subsection one of this section shall, to the extent that His Majesty has previously been reimbursed in respect of the overpayment by any person other than the member to or on account of whom the overpayment was made, be paid over to that person.

1932, c. 18.

(3) The provisions of the Act entitled "An Act respecting debts due to the Crown", chapter eighteen of the statutes of 1932, shall not apply to a gratuity."

Repeal.

5. Section six of the said Act is repealed.

6. Section seven of the said Act is repealed and the following substituted therefor:

Manner of payment of gratuity.

"6. (1) Payment of war service gratuity to a member of the forces shall be made in monthly instalments payable in arrear not exceeding the amount of pay and allowances, including dependents' allowance, paid to or in respect of such member for the thirty days immediately preceding his discharge, unless as a result of a posting from an establishment, unit or ship for discharge purposes, his pay and allowances are reduced, in which case no instalment shall exceed the pay and allowances including dependents' allowance in issue to such member for the thirty days immediately preceding such posting and including also, in the case of a member of the naval forces, lodging and provision allowance, and in the case of a member of the military or air force, subsistence allowance at the standard rates payable in Canada, notwithstanding that at the date of discharge he was not receiving such allowances.

Pay and allowances.

(2) For the purposes of this section the pay and allowances, including dependents' allowance, in issue for the thirty days immediately preceding discharge or for the thirty days immediately preceding the posting of the member from an establishment, unit, or ship for discharge purposes, as the case may be, shall be deemed to be the

equivalent of the daily rate in issue for the last day of either of such thirty day periods multiplied by thirty."

7. Section eight of the said Act is repealed and the following substituted therefor:

"7. Subject to the provisions of this Act, every member of the forces who does not elect to take benefits under *The Veterans' Land Act, 1942*, except section thirteen thereof, or any educational, vocational or technical training benefits which are provided out of moneys appropriated by Parliament, other than such similar benefits as may be available to a former member under the provisions of *The Department of Veterans Affairs Act*, shall, in order to assist in his re-establishment, be eligible, in addition to the war service gratuity, for a re-establishment credit in an amount equal to the total amount payable to him under subsection one of section three of this Act."

Re-establishment credit.

1942-43,
c. 33.

1944, c. 19.

8. The said Act is amended by adding thereto immediately following section seven thereof the following section:

"8. No credit shall be made available to a member unless the member is resident in Canada and the Minister is satisfied that the credit will be used for one or more of the purposes specified in section nine of this Act and for the re-establishment of the member in Canada: Provided, however, that this section shall not apply in the case of a member who desires to use re-establishment credit for the payment of premiums under *The Veterans Insurance Act* or *The Returned Soldiers' Insurance Act*, or for the payment of the purchase price of an annuity purchased by him under the *Government Annuities Act*, and the Governor in Council may by regulation order such further exceptions to this section as may be deemed advisable."

Conditions of availability of re-establishment credit.

Proviso.

1944, c. 49.

1920, c. 54.

1927, c. 7.

9. Section nine of the said Act is repealed and the following substituted therefor:

"9. (1) All or any part of the re-establishment credit may, within a period of ten years from the first day of January, one thousand nine hundred and forty-five, or the date of his discharge, whichever is the later, be made available to or for the member of the forces eligible therefor when it is shown to the satisfaction of the Minister that such credit is to be used for:

Purposes for and time within which available.

(a) the acquisition of a home

(i) under *The National Housing Act, 1944*, in an amount not exceeding two-thirds of the difference between the lending value of the home and the amount of the loan made under that Act; or

(ii) not under *The National Housing Act, 1944*, in an amount not exceeding two-thirds of the difference

1944, c. 46.

between the appraised value of the home as approved by the Minister or the purchase price, whichever is the lower, and the amount of the encumbrance thereon, assumed or created by the member;

- (b) the repair or modernization of his home;
- (c) the reduction or discharge of indebtedness under any agreement for sale, mortgage, or other encumbrance on his home, in an amount not exceeding twice the amount that the member himself simultaneously contributes to such purpose;
- (d) the purchase of furniture and household equipment for his domestic use in an amount not exceeding ninety per centum of the purchase price of the furniture or household equipment or the payment of the full cost of repair of such articles;
- (e) the provision of working capital for his business;
- (f) the purchase of tools, instruments or equipment for his business or the cost of repair of such articles;
- (g) the purchase of a business by him in an amount not exceeding two-thirds of the difference between the purchase price and any indebtedness incurred for the purpose of the purchase of such business, if the payment of such difference entitles the purchaser to immediate possession;
- (h) the payment of premiums under any insurance scheme established by the Government of Canada, including:—
 - (i) payment of premiums pursuant to any contract of insurance to which he is a party under *The Returned Soldiers' Insurance Act*, *The Veterans Insurance Act* or the *Civil Service Insurance Act*;
 - (ii) payment under subsection two of section forty-nine of the *Royal Canadian Mounted Police Act* of a deficiency in deduction from his pay as an officer of the *Royal Canadian Mounted Police*;
 - (iii) payment of contributions in respect of his service as a constable of the *Royal Canadian Mounted Police* under sections sixty-seven, seventy-eight, eighty-one or eighty-two of the *Royal Canadian Mounted Police Act*;
 - (iv) payment of contributions under section five of the *Civil Service Superannuation Act* in respect of his service in the *Civil Service* prior to becoming a contributor under that Act;
 - (v) payment under subsection two of section ten of the *Militia Pension Act* of a deficiency in deduction from his pay as an officer as defined in that Act;

1920, c. 54.
1944, c. 49.
1927, c. 23.
1927, c. 160.

1927, c. 160.

1927, c. 24.

1927, c. 133.

(vi) payment of the purchase price of an annuity purchased by him under the *Government Annuities Act*; 1927, c. 7.

- (i) payment of fees and the purchase of special equipment including instruments, books, tools and other equipment required for educational and vocational training other than educational and vocational training provided by the laws of Canada for members of the forces; and
- (j) any other purpose authorized by the Governor in Council.

(2) No credit shall be made available for the purchase of furniture or household equipment or for the payment of any debts incurred by the purchase of furniture or household equipment if the actual possession of the furniture or household equipment does not pass to the buyer when the contract is made or if it is agreed, provided or conditioned in the contract that the right of property in or right of possession to the furniture or household equipment in whole or in part shall remain in the seller notwithstanding that the actual possession of the furniture or household equipment passes to the buyer.”

Ownership and possession of furniture or household equipment to pass to buyer. Prohibition of conditioned contract.

10. Section eleven of the said Act is repealed and the following substituted therefor:—

“**11.** No officer and no warrant officer of the naval forces, and no officer of the military or air forces, shall be entitled to any benefits under this act if, since the tenth day of September, one thousand nine hundred and thirty-nine,

Exceptions to entitlement—officer and naval warrant officer.

- (a) he is cashiered or dismissed from the service by a sentence of a court-martial;
- (b) he is deprived of his commission or warrant by reason of misconduct;
- (c) he is called upon to retire or to resign his commission or warrant by reason of misconduct;
- (d) his resignation is accepted by reason of misconduct.”

11. Section twelve of the said Act is repealed and the following substituted therefor:—

“**12.** (1) No seaman, soldier, or airman, shall be entitled to any benefits under this Act if he has been discharged since the tenth day of September, one thousand, nine hundred and thirty-nine:—

Exceptions to entitlement—seaman, soldier or airman.

- (a) having been sentenced to be discharged with ignominy or, in the naval forces, to dismissal with or without disgrace;
- (b) by reason of his having been convicted by a civil court or by court-martial during his service;

(c) for misconduct.

"Misconduct".

(2) A seaman who was discharged for the stated reason of "services no longer required" and a soldier or airman who was discharged for the stated reason of "misconduct" shall be deemed to have been discharged for misconduct for the purposes of section twelve of this Act."

Entitlement on rejoining forces after discharge.

"12A. Where a member is discharged for any of the reasons or in any of the circumstances set forth in section eleven or section twelve of this Act and subsequently rejoins the forces he shall not be disqualified under the said sections from receiving benefits under this Act in respect of his services after he so rejoins, by reason only of his conduct prior to such discharge.

Reference to Board of Review.

"12B. (1) The application for gratuity of every member who is discharged for any of the reasons or in any of the circumstances set forth in sections eleven or twelve of this Act shall forthwith, together with all documents relating to the member's service, be referred to the Board of Review as constituted by the next succeeding subsection of this section.

Constitution of Board of Review.

(2) There shall be a Board to be called the "Board of Review" which shall consist of not less than three and not more than five members who shall be appointed by the Minister with the approval of the Governor in Council.

Members of Board of Review.

(3) At least one of such members shall be a person who, in the opinion of the Minister, is representative of organized veterans. One of such members shall be designated to be chairman of the Board and such number of members as the Governor in Council may determine shall constitute a quorum.

Remuneration.

(4) The members of the Board shall receive such remuneration as the Governor in Council may determine.

Employees.

(5) (a) All officers, clerks or other employees required by the Board for the performance of its functions shall be appointed according to law.

Status of civil servants.

(b) A civil servant who prior to or at the time of his appointment as a member of the Board was or is a contributor under the provisions of the *Civil Service Superannuation Act* may elect, within three months of his appointment, and shall be eligible, notwithstanding the provisions of the *Civil Service Superannuation Act*, to continue to be a contributor under the said Act and in such event his tenure of office as a member of the Board shall be counted as service in the Civil Service for the purposes of the said Act and he, his widow and children, or other dependents, if any, shall be eligible to receive the respective allowances or gratuities provided by the said Act, and in the event of his being retired from the office as a member of the Board

for any reason other than misconduct, he shall be eligible to receive the same benefits under the said Act as if his office as member of the Board had been abolished.

(6) The Board may, with the approval of the Governor in Council, make rules for regulating its proceedings and the performance of its functions. Regulations.

(7) It shall be the duty of the Board and it is hereby empowered to examine every application referred to it pursuant to the provisions of subsection one of this section and to consider the nature and extent of the services rendered by the member in the armed forces and to investigate the circumstances under which the member was discharged, and for that purpose the Board is authorized to make such enquiries, hear such witnesses, and take such evidence as it may deem necessary. Duties of Board of Review.

(8) Where, on such examination and investigation, the Board is of the opinion that it would be inconsistent with the true spirit and intent of this Act to deprive the member of benefits under the Act by reason of sections eleven or twelve of the Act, the Board shall by order direct that the member shall receive the benefits of this Act as completely as if said sections eleven and twelve were not part of this Act." Finding of board.

12. Section sixteen of the said Act is repealed and the following substituted therefor:

"16. (1) Where a member of the forces, before he has been paid or granted all or any part of the gratuity or credit, is reappointed to or re-enlists in the forces, the balance of such gratuity or credit remaining unpaid or not granted shall not be paid or granted, unless the Minister otherwise directs, to such member until his subsequent discharge, at which time he shall be entitled to be paid or granted such gratuity or credit or the balance thereof in addition to any further gratuity or credit to which he may be entitled under this Act by reason of his subsequent period of service. Re-appointment or re-enlistment—deferment of gratuity of credit.

(2) The benefits provided by subsection one of section three and section seven of this Act payable to or in respect of a member who has had service in more than one force, shall be calculated as if his total service had been uninterrupted service in any one of such forces, and the benefits provided by subsection two of section three of this Act, payable to or in respect of a member who has had service in more than one force and overseas service in at least one force, shall be calculated separately for each force in which he had overseas service on the basis of the pay and allowances payable to or in respect of him at the date of discharge from each such force. Service in more than one force—calculation of benefits.

Date of payment of gratuity and granting of credit to member of permanent naval or military forces or regular air force.

(3) A member who joins the permanent naval or military forces or the regular air force on or before the thirty-first day of March, one thousand nine hundred and forty-six, shall be paid his gratuity and may be granted his credit in the manner provided in this Act on that date. A member who joins the permanent naval or military forces or the regular air force subsequent to the thirty-first day of March, one thousand and nine hundred and forty-six, shall be paid his gratuity and may be granted his credit in the manner provided in this Act on the date of his acceptance for service in one of such forces.

Date of payment of gratuity or granting of credit to member other than those serving in permanent naval or military forces or regular air force.

(4) Unless the Minister otherwise directs, a member who is serving with the naval, military or air forces other than the permanent naval or military forces or the regular air force on the thirty-first day of March, one thousand nine hundred and forty-six, shall not be paid his gratuity or granted his credit until he resumes his civilian status."

13. Section seventeen of the said Act is repealed and the following substituted therefor:

Persons of Canadian domicile who served in other Commonwealth forces.

"**17.** (1) Subject to subsection two of this section, a person who, subsequent to the tenth day of September, one thousand nine hundred and thirty-nine, served on active service in any of the naval, military or air forces of His Majesty other than those raised in Canada, and at the time he joined the said force was domiciled in Canada, shall be entitled to be paid a gratuity and granted a credit equal to those which might have been paid or granted to him under this Act had such service been service in the forces, if he makes application therefor and if at the time of his application he is domiciled and resident in Canada.

Deduction of amount of pecuniary benefit of same nature as gratuity.

(2) There shall be deducted from the gratuity or credit authorized by subsection one of this section the amount of any pecuniary benefit, of the same nature as a gratuity or credit authorized to be paid or granted to members of the forces under this Act, that the person has received or is entitled to receive in respect of his service from any government other than that of Canada.

Gratuity forms part of service estate of deceased member.

(3) The provisions of section four of this Act except subsection four thereof shall apply to and in respect of any such person as if such person had been a member of the forces at the time of his death or discharge from the forces of His Majesty other than those raised in Canada: Provided, that where no person qualifies to receive payment of the gratuity or any unpaid balance thereof under this section in respect of any such deceased person, the gratuity or the unpaid balance thereof shall be paid to the Director of Estates for distribution to the person or persons to whom the service estate of the deceased was or will be paid by a government other than that of Canada in respect of his service.

"17A. Any question arising under section fifteen or section seventeen of this Act as to whether any pecuniary benefit granted by any government other than that of Canada is of the same nature as a gratuity or credit authorized to be paid or granted to members of the forces under this Act shall be referred to the Minister or to such authority as the Minister may designate and the decision of the Minister or that authority, as the case may be, shall be final."

Minister to determine nature of benefits granted by other governments.

14. Section twenty of the said Act is repealed and the following substituted therefor:—

"20. (1) No gratuity payable or credit available to a member of the forces or his dependents shall be subject to attachment, levy, seizure or assignment under any legal process or to taxation.

Immunity of gratuity or credit.

(2) No such gratuity or credit or any part of either may be assigned, charged, anticipated, commuted, given as security or otherwise dealt with, and any purported assignment, charge, anticipation, commutation, or other transaction relating to the gratuity or credit made, entered into, or completed contrary to the provisions of this section, shall be wholly void and of no effect."

Nullity of purported assignment etc.

15. Sections twenty-two, twenty-three, twenty-four and twenty-five of the said Act are renumbered respectively as twenty-five, twenty-six, twenty-seven and twenty-eight and the following sections are added thereto:—

Renumbered sections.

"22. If any member uses a credit for any purpose not authorized under this Act or the regulations made thereunder, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars or to imprisonment for a term not exceeding two months or to both such fine and such imprisonment.

Penalty for unauthorized use of credit by member.

"23. Any person who

(a) knowingly assists any member in using or attempting to use a credit for any purpose not authorized under this Act or the regulations made thereunder; or

(b) counsels or abets any member in the use or the attempted use of a credit for any purpose not authorized under this Act or the regulations made thereunder; or

(c) knowingly makes any statement or gives any information which is false in any material particular for the purpose of having made available any credit to him or on his behalf;

shall be guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars or to imprisonment for a term not exceeding three months or both such fine and such imprisonment.

Penalties generally.

Extension
of time
limit for
prosecutions.

“24. Notwithstanding any law to the contrary, any complaint or information with respect to any violation of the provisions of this Act may be made or laid within one year from the time when the matter of complaint or information arose.”

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

9-10 GEORGE VI.

CHAP. 39.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1946.

[Assented to 18th December, 1945.]

MOST GRACIOUS SOVEREIGN,

WHEREAS it appears by messages from His Excellency, the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-six, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

Preamble.

1. This Act may be cited as *The Appropriation Act, No. 6, 1945.* Short title.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole one hundred and seventeen million, seven hundred and seventy-five thousand, two hundred and ninety-two dollars and thirty-four cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-five to the thirty-first day of March, one thousand nine hundred and forty-six, not otherwise provided for, and being the amount of each of the items voted, set forth in Schedule A to this Act, less the amounts voted on account of the said items by *The Appropriation Act, No. 2, 1945, The Appropriation Act, No. 3, 1945, The Appropriation Act, No. 4, 1945, and The Appropriation Act, No. 5, 1945:* Provided

\$117,775,292.34
granted for
1945-46.

Proviso

the amount hereby authorized to be paid and applied in respect to each item, set forth in said Schedule A, shall be deemed to include and not to be in addition to, the amount authorized to be issued, in respect to certain items in the said Schedule, by Governor General's Warrant under the authority of Order in Council, P.C. 5827, dated the thirtieth day of August, 1945.

Supple-
mentary
Estimates
granted for
1945-46

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole twenty-one million, nine hundred and thirty-one thousand and forty-eight dollars, towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-five, to the thirty-first day of March, one thousand nine hundred and forty-six, not otherwise provided for, and being the amount of each of the several items voted, set forth in Schedule B to this Act.

Power to
raise loan of
\$200,000,000
for public
works and
general
purposes.

1931, c. 27.

4. (1) The Governor in Council may, in addition to the sums now remaining unborrowed, and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not to exceed in the whole the sum of two hundred million dollars, as may be required for public works and general purposes, and in addition such sum or sums of money as may be required to pay and redeem treasury bills and Dominion of Canada deposit certificates maturing from time to time.

Chargeable to
Consolidated
Revenue
Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Lapse of
prior
borrowing
powers.

(3) All borrowing powers authorized by section four of chapter fifty-two of the statutes of 1944-45 which are outstanding and unused shall expire on the date of the coming into force of this Act.

Account to
be rendered
in detail.

5. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE A.

Based on the Main Estimates, 1945-46. The amount hereby granted is \$117,775,292.34, being the amount of each of the items in the Estimates as contained in this Schedule, less the amounts voted on account of the said items by *The Appropriation Act, No. 2, 1945, The Appropriation Act, No. 3, 1945, The Appropriation Act, No. 4, 1945, and The Appropriation Act, No. 5, 1945.*

Sums granted to His Majesty, by this Act for the financial year ending 31st March, 1946, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
AGRICULTURE			
ADMINISTRATION SERVICE			
1	Departmental Administration.....	136,035 00	
2	Publicity and Extension Division.....	105,229 00	
3	Advisory Committee on Agricultural Services.....	3,000 00	
4	Contributions to Empire Bureaux, in the amounts detailed in the Estimates.....	47,397 00	
SCIENCE SERVICE			
5	Science Service Administration.....	26,073 00	
6	Animal and Poultry Pathology.....	150,855 00	
7	Bacteriology and Dairy Research.....	45,420 00	
8	Botany and Plant Pathology.....	372,639 00	
9	Agricultural Chemistry.....	125,965 00	
10	Entomology.....	610,045 00	
11	Plant Protection.....	311,370 00	
EXPERIMENTAL FARMS SERVICE			
12	Experimental Farms Service Administration.....	63,205 00	
13	Central Experimental Farm.....	728,935 00	
14	Branch Farms and Stations and Illustration Stations.....	1,531,740 00	
PRODUCTION SERVICE			
15	Production Service Administration.....	35,445 00	
16	Health of Animals— Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act.....	1,924,443 00	
17	Compensation for Animals Slaughtered.....	372,620 00	
18	Live Stock and Poultry.....	762,925 00	
19	Plant Products— Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$18,900 to Canadian Seed Growers' Association.....	601,294 00	
20	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates.....	62,690 00	
21	Grants to Agricultural Organizations, in the amounts detailed in the Estimates.....	33,500 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE—Concluded		
	MARKETING SERVICE		
22	Marketing Service Administration.....	111,742 00	
23	Agricultural Economics.....	129,980 00	
24	Dairy Products.....	401,719 00	
25	Subsidies for Cold Storage Warehouses, under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates...	338,477 00	
26	Fruit, Vegetable and Maple Products and Honey, including Grant of \$5,000 to Canadian Horticultural Council.....	567,000 00	
27	Live Stock and Live Stock Products.....	631,507 00	
28	Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$15,000.....	25,000 00	
	SPECIAL		
29	Prairie Farm Rehabilitation Act and Water Storage.....	2,000,000 00	
30	Prairie Farm Assistance Act—Administration.....	250,000 00	
31	To provide for Wheat Acreage Reduction Payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.....	600,000 00	
32	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories.....	1,800,000 00	
33	To provide assistance for the replacement of maple production equipment.....	200,000 00	
34	To provide for Administrative Expenses, Agricultural Prices Support Act, 1944.....	50,000 00	
35	Agricultural Research Special Projects.....	200,000 00	15,356,250 00
	AUDITOR GENERAL'S OFFICE		
36	Salaries and Expenses of Office.....		408,155 00
	CHIEF ELECTORAL OFFICER		
37	Salaries and Expenses of Office.....		47,630 00
	CIVIL SERVICE COMMISSION		
38	Salaries and Contingencies of the Commission.....		476,770 00
	EXTERNAL AFFAIRS		
39	Departmental Administration.....	526,085 00	
40	Passport Office—Administration.....	29,928 00	
41	Representation Abroad—including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments...	1,701,060 00	
42	To provide for hospitality in connection with visitors from abroad.....	15,000 00	
43	Grant to the League of Nations Society in Canada.....	3,000 00	
44	Grant to the International Red Cross Committee.....	40,000 00	
45	Amount required to meet loss on exchange.....	64,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	EXTERNAL AFFAIRS—Concluded		
	CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS		
46	Expenses of the League of Nations for 1945, including Secretariat, International Labour Organization and Permanent Court of International Justice.....	319,005 00	
47	Portion of expenditure of the Imperial Economic Committee....	1,575 00	
48	Portion of expenses of International Wheat Council.....	4,000 00	
49	Expenses of the Intergovernmental Committee on Refugees....	3,100 00	
	INTERNATIONAL JOINT COMMISSION		
50	To provide for preliminary studies and surveys of the Columbia River Watershed.....	130,000 00	2,836,753 00
	FINANCE		
51	Departmental Administration.....	639,578 00	
52	Bank Inspection (Inspector General of Banks' Office).....	27,460 00	
53	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	449,197 00	
	HOUSING BRANCH		
54	Administration, National Housing Act and Home Improvement Loans.....	186,796 00	
55	To provide for payments of amounts owing under guarantees given by Minister of Finance pursuant to Item 51 of Schedule A to the Appropriation Act, No. 5, 1944 (and pursuant to corresponding items in previous Appropriation Acts) to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, such payments to be made out of unappropriated moneys in the Consolidated Revenue Fund.....	1 00	
	OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)		
56	Old Age Pensions including Pensions to the Blind, Administration.....	48,649 00	
	SUPERANNUATION AND RETIREMENT BENEFITS		
57	Superannuation and Retirement Acts, Administration.....	171,164 00	
58	Government's contribution to the Superannuation Fund.....	2,600,000 00	
59	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	1,110 00	
60	Servicing of Public Debt— Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.....	280,300 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	FINANCE—Concluded	cts.	\$ cts.
	<i>Special Compensation to Provinces</i>		
61	To enable the Minister of Finance, subject to agreements with the provinces to guarantee the provincial liquor revenues of the provinces entering into an agreement, pursuant to the offer made by the Minister of Finance to the Provincial Premiers on March 2, 1943, whereby in consideration of the provinces raising retail prices for spirits by an amount at least sufficient to absorb the increase in excise duty of \$2.00 per proof gallon, imposed under amendment to the Excise Act, Chapter 9, Statutes of Canada, 1943, and an additional amount equivalent to \$2.00 per proof gallon, the Dominion guarantees for the duration of the wartime liquor control restrictions, the liquor revenues of each province on the basis of such revenues received during the 12 months ending June 30, 1942, provided that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....	1 00	
	MISCELLANEOUS GRANTS AND CONTRIBUTIONS		
62	Canadian General Council of the Boy Scouts.....	9,000 00	
63	Dominion Council of the Girl Guides.....	4,860 00	
64	Royal Astronomical Society.....	1,620 00	
65	Royal Canadian Academy of Arts.....	2,025 00	
	Federal District Commission—		
66	Maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system under the control of the Federal District Commission.....	133,500 00	
	GENERAL		
67	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations.....	74,570 00	
68	To provide for the expenses of the Comptroller of the Treasury's Office.....	5,122,560 00	
69	Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration.....	214,110 00	
70	To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonus, re-classifications and increases.....	100,000 00	
71	Unforeseen expenses, expenditure thereof to be subject to the approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00	10,146,501 00
	FISHERIES		
72	Departmental Administration.....	163,760 00	
73	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.....	968,000 00	
74	Building Fishways and Clearing Rivers (Revote \$10,000).....	17,000 00	
75	Educational Extension Service (formerly Development of the Deep Sea Fisheries and the Demand for Fish).....	30,000 00	
76	Fish Culture.....	199,030 00	
77	Oyster Culture.....	34,430 00	
78	Fisheries Research Board of Canada.....	487,200 00	
79	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries....	27,100 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	FISHERIES— <i>Concluded</i>		
80	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	42,000 00	
81	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon, and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote).....	750,000 00	
82	Grant to the United Maritime Fishermen's Association.....	3,000 00	
83	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942.....	300,000 00	
84	To provide for payment of a bounty for the destruction of Harbour Seals.....	15,000 00	
	SPECIAL		
85	To provide for the extension of educational work in cooperative producing and selling among fishermen.....	56,000 00	
86	To provide for administrative expenses of the Fisheries Prices Support Act, 1944.....	60,000 00	
87	To provide for improvement of shore facilities for the handling of fisheries products, subject to the approval of the Governor General in Council.....	250,000 00	3,402,520 00
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
88	Office of the Secretary to the Governor General, including allowance of \$2,500 per annum to the Secretary to the Governor General.....		103,646 00
	INSURANCE		
89	Departmental Administration.....	180,830 00	
90	Expenses of work in the interest of Fire Prevention.....	19,925 00	200,755 00
	JUSTICE		
91	Departmental Administration.....	170,499 00	
92	Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service.....	55,410 00	
93	Administration of Justice— Miscellaneous Expenditure.....	6,000 00	
94	Expenses of Litigated Matters.....	25,000 00	
95	Annual contribution to the Canadian Law Library, London, England.....	500 00	
	Supreme Court of Canada—		
96	Administration.....	76,995 00	
	Exchequer Court of Canada—		
97	Administration.....	41,533 00	
	Yukon Territorial Court—		
98	Administration.....	5,040 00	
99	Payments of gratuities to the widows or other dependents of judges who die while in office.....	15,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	JUSTICE—Concluded		
	PENITENTIARIES BRANCH		
100	Branch Administration.....	122,344 00	
101	Operation and maintenance of penitentiaries, including adminis- tration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries.....	3,512,683 00	
	PENSIONS AND OTHER BENEFITS		
102	William Tatton.....	564 00	4,031,568 00
	LABOUR		
103	Departmental Administration.....	526,002 00	
104	Annuities Act.....	372,574 00	
105	Combines Investigation Act.....	29,000 00	
106	Fair Wages, Conciliation and Industrial Disputes Investigations.....	173,580 00	
107	International Labour Conference.....	20,000 00	
108	Labour Gazette and other publications authorized by Labour Department Act.....	63,723 00	
109	Vocational Training Co-ordination Act, 1942— Payments to the Provinces under Agreements, including undischarged commitments of previous years.....	750,000 00	
110	Expenses of Advisory Council.....	5,000 00	
	UNEMPLOYMENT INSURANCE ACT, 1940		
111	Administration.....	6,579,200 00	
112	Government's Contribution to Unemployment Insurance Fund..	13,500,000 00	
113	Advances to Workers under Section 91 of the Act.....	50,000 00	
	SPECIAL		
114	To provide for Relief Projects (undischarged commitments)...	50,000 00	22,119,079 00
	LEGISLATION		
	THE SENATE		
115	The Speaker of the Senate— Allowance in lieu of Residence.....	3,000 00	
116	General Administration.....	229,040 00	
	HOUSE OF COMMONS		
117	The Speaker of the House of Commons— Allowance in lieu of residence.....	3,000 00	
118	The Deputy Speaker of the House of Commons— Allowance in lieu of apartments.....	1,500 00	
119	General Administration—Estimates of the Clerk.....	517,200 00	
120	Estimates of the Sergeant-at-Arms.....	332,767 00	
121	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	LEGISLATION— <i>Concluded</i>		
	HOUSE OF COMMONS— <i>Concluded</i>		
122	To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and <i>pro rata</i> for any period less than a year.....	40,000 00	
	GENERAL		
123	Printing of Parliament, including salaries of staff of Joint Distribution Office.....	75,000 00	
	LIBRARY OF PARLIAMENT		
124	General Administration.....	81,888 00	
	PENSIONS AND OTHER BENEFITS		
125	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	1,286,095 00
	MINES AND RESOURCES		
126	Departmental Administration.....	152,565 00	
	MINES AND GEOLOGY BRANCH		
127	Branch Administration.....	31,000 00	
	Bureau of Mines—		
128	Bureau of Mines Administration.....	22,800 00	
129	Mineral Resources Investigation.....	455,790 00	
130	Explosives Act.....	29,500 00	
131	To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories (Revote \$100,000).....	770,000 00	
	Bureau of Geology and Topography—		
132	Bureau of Geology and Topography Administration and Miscellaneous Services.....	117,024 00	
133	Geological Surveys.....	341,000 00	
134	Topographical Surveys, including expenses of the Geographic Board of Canada.....	282,764 00	
135	Drafting and Map Reproduction.....	106,482 00	
136	National Museum of Canada.....	52,800 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
MINES AND RESOURCES—Continued			
LANDS, PARKS AND FORESTS BRANCH			
137	Branch Administration.....	20,000 00	
138	Government of the Northwest Territories—		
139	General Administration, operation and maintenance of services, including Wood Buffalo Park.....	379,685 00	
	Eastern Arctic Expedition.....	75,000 00	
140	Government of the Yukon Territory—		
	Administration.....	73,500 00	
	Dominion Forest Service—		
141	General scientific, economic, and administrative services...	139,895 00	
142	Forest Experiment Stations.....	121,415 00	
143	Forest Products Laboratories.....	175,400 00	
144	Grant to Canadian Forestry Association.....	1,620 00	
145	Land Registry—		
	Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands.....	55,390 00	
	National Parks Bureau—		
146	National Parks and Historic Sites Services.....	1,050,000 00	
147	Administration of Migratory Birds Convention Act.....	50,750 00	
148	Forest and Wild Life Conservation.....	40,000 00	
149	Grant to the Jack Miner Migratory Bird Foundation (formerly provided as a grant to John Thomas (Jack) Miner).....	2,500 00	
SURVEYS AND ENGINEERING BRANCH			
150	Branch Administration.....	23,245 00	
151	Dominion Observatory, Ottawa.....	103,105 00	
152	Dominion Astrophysical Observatory, Victoria, B.C.....	24,552 00	
153	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts....	251,000 00	
154	Lake of the Woods Control Board.....	8,950 00	
155	To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	20,650 00	
156	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....	500 00	
157	Engineering and Construction Service.....	99,100 00	
158	Geodetic Service.....	146,610 00	
159	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....	240 00	
160	International Boundary Commission.....	38,785 00	
	Hydrographic and Map Service—		
161	Hydrographic Service.....	407,285 00	
162	Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	290,082 00	
163	To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, J. E. R. Ross and R. H. Montgomery, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)...	950 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
MINES AND RESOURCES— <i>Concluded</i>			
INDIAN AFFAIRS BRANCH			
164	Branch Administration.....	63,070 00	
165	Indian Agencies.....	898,266 00	
Reserves and Trusts—			
166	Administration.....	50,735 00	
Medical—			
167	Indian Hospitals and General Care of Indians.....	2,425,000 00	
168	Grants to Hospitals.....	4,320 00	
Welfare and Training—			
169	Welfare of Indians.....	877,260 00	
170	Indian Education.....	790,321 00	
171	Grants to Residential Schools.....	1,619,915 00	
172	Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates.....	5,625 00	
173	Grant to provide additional services to Indians of British Columbia.....	100,000 00	
IMMIGRATION BRANCH			
174	Administration of the Immigration Act and the Chinese Immigration Act.....	182,524 00	
175	Field and Inspectional Service, Canada.....	1,310,345 00	
176	Field and Inspectional Service, Abroad.....	148,957 00	
PENSIONS AND OTHER BENEFITS			
177	Mrs. Alice Morson Smith.....	600 00	
SPECIAL			
INDIAN AFFAIRS BRANCH			
178	Fur Conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	150,000 00	14,588,872 00
MUNITIONS AND SUPPLY			
(OTHER THAN WAR APPROPRIATIONS)			
OFFICE OF THE COAL CONTROLLER			
<i>Coal Subsidies and Subventions</i>			
179	Dominion Fuel Board, Administration and Investigations.....	32,120 00	
180	Payments in connection with the movements of Coal under conditions prescribed by the Governor in Council.....	4,500,000 00	4,532,120 00
NATIONAL DEFENCE			
(OTHER THAN WAR APPROPRIATIONS)			
NORMAL SERVICES			
181	Grants to Military Associations and Institutes, as detailed in the Estimates.....	10,425 00	
182	Miscellaneous Maintenance and Adjustments (War of 1914-18)...	22,930 00	
183	Battlefields Memorials.....	49,625 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	NATIONAL DEFENCE—Concluded		
	PENSIONS AND OTHER BENEFITS		
	Civil Pensions—		
184	Robert Allen.....	269 52	
185	Walter Pettipas.....	515 90	
186	Florence Walker.....	360 00	
187	Arnold Truman Townsend.....	420 00	
188	Michael Mountain.....	420 00	
189	Mrs. Alice Smuck.....	480 00	
			85,445 42
	NATIONAL HEALTH AND WELFARE		
190	Departmental Administration.....	287,000 00	
	NATIONAL HEALTH BRANCH		
191	Health Branch Administration.....	58,732 00	
192	Food and Drugs.....	189,260 00	
193	Opium and Narcotic Drugs.....	75,624 00	
194	Proprietary or Patent Medicines.....	16,533 00	
195	Quarantine and Leprosy.....	187,647 00	
196	Laboratory of Hygiene.....	167,161 00	
197	Immigration Medical Inspection.....	55,399 00	
198	Child and Maternal Hygiene.....	45,381 00	
199	Public Health Engineering.....	49,389 00	
200	Treatment of Sick Mariners.....	329,488 00	
201	Industrial Hygiene.....	8,665 00	
202	Medical Investigation Division.....	22,385 00	
203	Nutrition Service.....	69,027 00	
	Combating Venereal Diseases—		
204	Administration.....	24,678 00	
205	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council	175,000 00	
206	Distribution of Drugs under regulations approved by the Governor in Council.....	50,000 00	
207	Grants to Institutions assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	
	WELFARE BRANCH		
208	Welfare Branch Administration.....	51,125 00	
209	Family Allowance Division— Administration Expenses.....	2,392,070 00	
	MISCELLANEOUS GRANTS		
	Grant to—		
210	Canadian Welfare Council.....	8,100 00	
211	Canadian National Committee for Mental Hygiene.....	10,000 00	
212	Health League of Canada.....	5,000 00	
213	Canadian National Institute for the Blind.....	18,000 00	
214	L'Association Canadienne Francaise des Aveugles.....	4,050 00	
215	L'Institut Nazareth de Montreal.....	4,050 00	
216	Montreal Association for the Blind.....	4,050 00	
217	Canadian Tuberculosis Association.....	20,250 00	
218	Victorian Order of Nurses.....	13,100 00	
219	St. John Ambulance Association.....	4,050 00	
220	Canadian Red Cross Society.....	10,000 00	
			4,357,814 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
NATIONAL REVENUE			
CUSTOMS AND EXCISE DIVISIONS			
221	General Administration, and notwithstanding the provisions of the Customs Act and the Excise Act, to authorize the fund as described in, and to be administered in accordance with, the provisions of P.C. 233/1601 of August 22nd, 1929, as amended.....	996,175 00	
222	Inspection, Investigation and Audit Services.....	1,450,300 00	
223	Preventive Service Undervaluation Unit.....	57,325 00	
224	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.....	8,083,610 00	
INCOME TAX DIVISION			
225	General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act.....	888,073 00	
226	Internal Inspection and Verification.....	445,774 00	
227	District Offices.....	11,075,604 00	
GENERAL			
228	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services.....	15,000 00	23,011,861 00
NATIONAL WAR SERVICES			
(OTHER THAN WAR APPROPRIATIONS)			
229	Canadian Travel Bureau Service.....	77,950 00	
230	National Film Board, including the Motion Picture Bureau....	810,965 00	888,915 00
POST OFFICE			
231	Departmental Administration.....	811,425 00	
232	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices.....	22,126,090 00	
233	Inspection and Investigation.....	953,750 00	
234	Railway Mail Service.....	14,651,279 00	
235	Air and Land Mail Services.....	19,862,725 00	
236	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes..	1,876,181 00	
PENSIONS AND OTHER BENEFITS			
237	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....	5,000 00	60,286,450 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
PRIME MINISTER'S OFFICE			
238	Salaries of Staff and Cost of Living Bonus and other Pay List Items		50,880 00
PRIVY COUNCIL OFFICE			
239	General Administration.....		89,777 00
PUBLIC ARCHIVES			
240	General Administration and Technical Services.....		132,377 00
PUBLIC PRINTING AND STATIONERY			
241	Departmental Administration.....	40,716 00	
242	Printing, Binding and Distributing the Annual Statutes.....	8,500 00	
243	Canada Gazette.....	29,969 00	
244	Plant Equipment and Replacements.....	20,000 00	
245	Distribution of Official Documents.....	51,202 00	
246	Printing and Binding Official Publications for sale and distribution to Departments and the Public.....	50,000 00	200,387 00
PUBLIC WORKS			
247	Departmental Administration.....	196,195 00	
CHIEF ARCHITECT'S BRANCH			
248	Branch Administration.....	223,725 00	
249	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.....	2,900,117 00	
250	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.....	4,054,216 00	
Construction, Repairs and Improvements of Public Buildings			
251	London, England—Purchase of Royal College of Physicians Building (Revote).....	900,000 00	
<i>Nova Scotia</i>			
252	Canso Public Building—Reconstruction (Revote \$48,000).....	55,000 00	
	Halifax Federal Building—Pointing masonry, renewal of floors and painting (Revote \$8,000).....	50,000 00	
<i>Maritime Provinces Generally</i>			
253	Dominion Public Buildings—Improvements and repairs.....	75,000 00	
<i>Quebec</i>			
54	Dominion Public Buildings—Improvements and repairs.....	170,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts
	PUBLIC WORKS—Continued		
	CHIEF ARCHITECT'S BRANCH—Concluded		
	Construction, Repairs and Improvements of Public Buildings—Concluded		
	<i>Ontario</i>		
	Dominion Public Buildings—Improvements and repairs.....	170,000 00	
	London Public Building—Repainting masonry, painting and repairs (Revote \$15,000).....	25,000 00	
255	Ottawa—Hydrogenation Laboratory for the Department of Mines and Resources (Revote).....	250,000 00	
	Ottawa—Central Experimental Farm—Water tank and pump house, etc. (Revote \$22,000).....	35,000 00	
	<i>Manitoba</i>		
256	Dominion Public Buildings—Improvements and repairs.....	40,000 00	
	<i>Saskatchewan</i>		
257	Dominion Public Buildings—Improvements and repairs.....	40,000 00	
	<i>Alberta</i>		
258	Dominion Public Buildings—Improvements and repairs.....	30,000 00	
	Edmonton—Postal Terminal (Revote).....	150,000 00	
	<i>British Columbia</i>		
259	Dominion Public Buildings—Improvements and repairs.....	65,000 00	
	<i>Generally</i>		
260	Dominion Immigration Buildings—Repairs, improvements, etc.....	35,000 00	
261	Dominion Quarantine Stations—Maintenance and repairs.....	15,000 00	
262	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	130,000 00	
263	Flags for Dominion Buildings.....	8,000 00	
264	Public Buildings Generally—Repairs, alterations, fittings and improvements.....	125,000 00	
265	Veterans' Hospitals—Repairs, improvements and alterations....	60,000 00	
	CHIEF ENGINEER'S BRANCH		
266	Branch Administration.....	215,665 00	
267	Engineering, including salaries of Engineers, Clerks, etc.....	502,280 00	
	<i>Dredging</i>		
268	General Superintendence.....	10,437 00	
269	Maritime Provinces.....	402,765 00	
270	Ontario and Quebec.....	295,695 00	
271	Manitoba, Saskatchewan and Alberta.....	169,160 00	
272	British Columbia and Yukon.....	267,180 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC WORKS—Continued		
	CHIEF ENGINEER'S BRANCH—Continued		
	Maintenance and Operation of Graving Docks, Locks and Dams, etc.		
273	Champlain Graving Dock.....	80,350 00	
274	Esquimalt Graving Dock.....	130,655 00	
275	Lorne Graving Dock.....	43,712 00	
276	Selkirk—Repair Slip.....	7,784 00	
277	Locks and Dams.....	97,550 00	
278	Snagboats.....	49,745 00	
	Maintenance and Operation of Roads and Bridges		
279	Burlington Channel Bridge.....	27,200 00	
280	Kingston, La Salle Causeway.....	23,820 00	
281	New Westminster Bridge.....	36,025 00	
282	Generally.....	70,890 00	
	Construction, Repairs and Improvements— Harbours and Rivers		
	<i>Nova Scotia</i>		
	Digby—Repairs to piers.....	20,000 00	
	Digby—Additional fire protection for piers and sheds (Revote)..	6,600 00	
	L'Archeveque—Breakwater extension (Revote \$12,000).....	23,000 00	
	New Harbour—Breakwater repairs (Revote \$3,000).....	18,000 00	
283	Parrsboro Beach—Breakwater repairs.....	65,000 00	
	Spencer's Island—Wharf repairs (Revote).....	24,200 00	
	Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during the Fall of 1944, no new works to be under- taken.....	675,000 00	
	<i>Prince Edward Island</i>		
284	Harbours and Rivers Generally—For maintenance of services no new works to be undertaken.....	64,000 00	
	Summerside—Repairs to Railway Wharf (Revote \$3,000).....	20,600 00	
	<i>New Brunswick</i>		
	Lord's Cove—Breakwater reconstruction.....	24,100 00	
	Shipigan Gully—Breakwater repairs (Revote \$48,700).....	56,000 00	
285	Harbours and Rivers Generally—For maintenance of services no new works to be undertaken.....	130,000 00	
	<i>Quebec</i>		
	Bagotville—Wharf reconstruction.....	25,000 00	
	Manicouagan (Baie Comeau)—Wharf improvements (Revote \$15,000).....	17,000 00	
286	Montmagny—Wharf reconstruction (Revote \$21,350).....	23,000 00	
	Pointe au Pere—Wharf reconstruction.....	72,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	345,000 00	
	<i>Ontario</i>		
	Cobourg—Breakwater reconstruction.....	65,000 00	
	Rondeau—Replacement of Harbour protection (Revote).....	15,000 00	
287	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	210,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	PUBLIC WORKS—Concluded	\$ cts.	\$ cts.
	CHIEF ENGINEER'S BRANCH—Concluded		
	Construction, Repairs and Improvements—Harbours and Rivers—Concluded		
	<i>Manitoba</i>		
288	Hnausa—Wharf reconstruction.....	25,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	40,000 00	
	<i>Saskatchewan, Alberta and Northwest Territories</i>		
289	Fort Norman—Wharf.....	7,600 00	
	Waterways—Wharf.....	10,000 00	
	Yellowknife—Improvements to navigation (Revote \$5,450)....	7,200 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	25,000 00	
	<i>British Columbia and Yukon</i>		
290	New Massett—Wharf reconstruction (Revote \$47,700).....	62,000 00	
	Port Alberni Assembly Wharf—Construction of shed (Revote)	20,000 00	
	Stewart—Wharf repairs (Revote).....	32,000 00	
	Westview—Harbour improvements (Revote \$95,000).....	231,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	216,000 00	
	TELEGRAPH BRANCH		
291	Branch Administration.....	27,750 00	
292	Telephone service at Ottawa.....	100,000 00	
	Telegraph and Telephone Services, Operation and Maintenance		
293	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work.....	161,000 00	
294	Alberta and Saskatchewan.....	120,500 00	
295	Division Superintendent's Office, Vancouver.....	17,500 00	
296	British Columbia—Northern and Yukon Districts.....	149,000 00	
297	British Columbia—Vancouver Island District.....	121,000 00	
298	Telegraph and Telephone Services Generally.....	5,000 00	
	Reconstruction, Repairs and Improvements		
299	Maritime Provinces and Lower St. Lawrence.....	12,000 00	
300	Saskatchewan and Alberta.....	12,000 00	
301	British Columbia—Northern and Yukon Districts.....	17,000 00	
302	British Columbia—Vancouver Island District.....	9,000 00	
	GENERAL		
303	National Gallery of Canada.....	67,405 00	
304	Miscellaneous works not otherwise provided for, not more than \$3,000 to be expended upon any one work.....	25,000 00	
305	To supplement, on approval of Treasury Board, except where less than \$200 is required, any of the appropriations of the Department of Public Works.....	100,000 00	
306	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1945-46.....	20,000 00	
307	Telephone service other than at Ottawa.....	8,000 00	
			15,779,621 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
RECONSTRUCTION			
308	Departmental Administration, including expenses incidental to organization.....	1,500,000 00	
NATIONAL RESEARCH COUNCIL			
309	Salaries and other expenses of the National Research Council. . .	1,200,448 00	
310	Expanded Research on the Utilization of Farm Crops (Revote \$175,000).....	320,000 00	
311	Grant to the Royal Society of Canada.....	4,500 00	3,024,948 00
ROYAL CANADIAN MOUNTED POLICE			
312	General Administration.....	264,261 00	
313	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	6,984,147 40	
314	Grant to the Chief Constables' Association of Canada.....	500 00	
PENSIONS AND OTHER BENEFITS			
315	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	11,749 16	
316	Pensions to families of members of the Mounted Police who have lost their lives while on duty:—		
	Mrs. Mary Emma Bossange.....	456 25	
	Mrs. Margaret Johnson Brooke.....	821 25	
	Mrs. Margaret Cox.....	410 63	
	Mrs. Georgina Harrison.....	676 50	
	Mrs. Letitia Kennedy.....	423 50	
	Mrs. Nora Jean Massan.....	300 00	
	Mrs. Mary Miller.....	667 38	
	Mrs. Margaret Nicholson.....	547 50	
	Mrs. Catherine Mildred Ralls.....	675 25	
	Mrs. Vera M. Ryder.....	907 50	
	Mrs. Doris Freda Sampson.....	816 00	
	Mrs. Amy Lillian Searle.....	406 98	
	Mrs. Madelaine Mary Shoebotham.....	810 00	
	Mrs. Eunice Wainwright.....	602 50	
317	Pension to Basil Burke Currie.....	684 20	7,269,863 00
SECRETARY OF STATE			
318	Departmental Administration.....	99,050 00	
319	Naturalization Branch.....	65,655 00	
320	Companies Branch.....	43,095 00	
321	Trade Marks Branch.....	37,435 00	
322	Bureau for Translations.....	423,870 00	
323	Canada Temperance Act.....	1,500 00	
324	Bankruptcy Act Administration.....	31,700 00	
PATENT AND COPYRIGHT OFFICE			
325	Administration Division.....	35,375 00	
326	Patent Division.....	138,190 00	
327	Copyright and Industrial Designs Division.....	12,250 00	
328	Patent Record Division.....	42,505 00	
329	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,000 00	932,625 00

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
TRADE AND COMMERCE			
330	Departmental Administration.....	167,000 00	
331	Commercial Intelligence Service.....	1,156,465 00	
332	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	279,025 00	
333	Foreign Tariffs Division.....	26,830 00	
334	Precious Metals Marking Act.....	12,749 00	
335	Publicity and Advertising in Canada and Abroad.....	152,140 00	
336	Weights and Measures Inspection Service.....	430,343 00	
337	Exhibitions.....	91,622 00	
DOMINION BUREAU OF STATISTICS			
338	Administration.....	111,635 00	
339	Statistics, including contribution of \$2,530 to the Inter-American Statistical Institute.....	1,608,600 00	
340	Census of Population.....	371,700 00	
WHEAT AND GRAIN DIVISION			
341	Administration.....	9,205 00	
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS			
342	Administration.....	14,243 00	
<i>Atlantic Ocean</i>			
343	Canada and South Africa, service between.....	100,000 00	
<i>Western Local Services</i>			
344	Prince Rupert, B.C., and Queen Charlotte Islands, service between.....	22,000 00	
	Vancouver and Northern ports of British Columbia, service between.....	15,000 00	
	Victoria, Vancouver, way ports and Skagway, service between..	10,000 00	
	Victoria and West Coast Vancouver Island, service between....	10,000 00	
<i>Eastern Local Services</i>			
345	Baddeck and Iona, service between.....	12,000 00	
	Chester and Tancook Island, winter service between.....	2,400 00	
	Grand Manan and Mainland, service between.....	33,000 00	
	Halifax, Canso and Guysboro, service between.....	10,000 00	
	Halifax, LaHave and LaHave River ports, service between....	3,000 00	
	Halifax, Sherbrooke, Spry Bay and Tor Bay, service between..	6,500 00	
	Halifax, South Cape Breton, Bras d'Or Lake Ports and Bay St. Lawrence, service between.....	7,500 00	
	Halifax and ports on West Coast of Cape Breton, service between	6,000 00	
	Ile-aux-Coudres and Les Eboulements, service between.....	3,500 00	
	Mulgrave and Arichat, service between.....	25,000 00	
	Mulgrave and Canso, service between.....	37,000 00	
	Mulgrave and Guysboro, calling at intermediate ports, service between.....	14,000 00	
	Murray Bay and North Shore of the St. Lawrence, winter service between.....	50,000 00	
	Owen Sound and ports on Manitoulin Island and Georgian Bay, service between.....	35,000 00	
	Pelee Island and the Mainland, service between.....	11,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRADE AND COMMERCE— <i>Concluded</i>		
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS— <i>Concluded</i>		
	<i>Eastern Local Services—Concluded</i>		
	Pictou, Mulgrave and Cheticamp, service between.....	11,000 00	
	Pictou, Souris and Magdalen Islands, service between.....	60,000 00	
	Prescott, Ontario, and Ogdensburg, New York, service between.....	11,640 00	
	Prince Edward Island and Newfoundland, service between....	17,500 00	
	Prince Edward Island and Nova Scotia, service between....	37,000 00	
	Quebec, Natashquan and Harrington, service between.....	127,500 00	
	Quebec or Montreal and Gaspé, calling at way ports, service between.....	90,000 00	
345	Rimouski and Matane and points on the North Shore of the St. Lawrence, service between.....	75,000 00	
	Rivière-du-Loup and St. Simeon and/or Tadoussac, service between.....	21,000 00	
	Saint John and Minas Basin ports, service between.....	5,000 00	
	Saint John, Westport and Yarmouth and other way ports, service between.....	13,500 00	
	Sydney and Bay St. Lawrence, calling at way ports, service between.....	25,000 00	
	Sydney and Bras d'Or Lake ports, West Coast of Cape Breton, and Prince Edward Island, service between.....	22,500 00	
	Sydney and Whycomagh, calling at way ports, service between.....	18,000 00	
	CANADA GRAIN ACT		
346	Administration.....	101,834,00	
347	Operation and Maintenance, including Inspection and Weighing, Registration, etc.....	1,820,047 00	
348	Canadian Government Elevators, including equipment.....	429,991,00	7,730,969 00
	TRANSPORT		
349	Departmental Administration.....	434,101 00	
	ADMINISTRATION OF THE TRANSPORT ACT		
350	Board of Transport Commissioners for Canada—Administration, maintenance and operation.....	288,040 00	
	CANALS SERVICE		
351	Canals Service—Administration.....	44,710 00	
352	Canals—Operation and Maintenance.....	2,587,700 00	
353	Canals Improvements (Revote \$45,700).....	176,000 00	
354	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	5,000 00	
355	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company Limited	2,500 00	
	MARINE SERVICE		
356	Marine Service Administration.....	15,542 00	
357	Administration of Floating Equipment.....	26,175 00	
358	Nautical Service Administration.....	30,060 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT—Continued		
	MARINE SERVICE—Concluded		
359	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs.....	1,648,500 00	
360	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers..	2,043,400 00	
361	Agencies—Salaries and Office expenses.....	292,305 00	
362	Maintenance and repairs to Wharves.....	5,000 00	
363	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation	30,000 00	
364	Administration of Pilotage.....	161,950 00	
365	Life Saving Service, including rewards for saving life.....	44,250 00	
366	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	
367	Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00	
368	Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University \$500, Vancouver, B.C., \$1,500 and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada.....	56,039 00	
369	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.	248,410 00	
370	Marine Signal Service.....	96,265 00	
371	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital.....	989,500 00	
372	River St. Lawrence Ship Channel—Administration and Operation.....	218,380 00	
	RAILWAY SERVICE		
373	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	42,000 00	
374	Hudson Bay Railway—Construction and Improvements—Capital.....	20,000 00	
375	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operations during the year ending March 31, 1946, not exceeding.....	500,000 00	
376	To provide for the construction of an Icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service estimated to cost \$4,500,000. Amount required for 1945-46 (Revote \$875,000)—Capital.....	2,342,500 00	
377	Maritime Freight Rates Act— To hereby authorize and provide for the payment from time to time during the fiscal year 1945-46 to the Canadian National Railway Company of the difference (estimated by Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1945 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways.....	3,500,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
	TRANSPORT—Continued	\$ cts.	\$ cts.
	RAILWAY SERVICE—Concluded		
378	Amount required to provide for payment from time to time during the fiscal year 1945-46 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal toll (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1945 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company, and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company.....	900,000 00	
	GOVERNMENT EMPLOYEES' COMPENSATION		
379	Administration of the Government Employees' Compensation Act.....	28,190 00	
	PENSIONS AND OTHER BENEFITS		
380	Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1946, in the sum of \$40.00 per month, to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	480 00	
381	Amount required to pay pensions of \$300.00 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Arthur Paquet, Adelard Delisle, George Larochelle and Wilhelm Langlois.....	2,400 00	
382	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1945, to March 31, 1946, the sum of \$30.00 per month instead of \$20.00 as fixed by the said Act.....	22,000 00	
	SPECIAL		
	<i>Railway Service</i>		
383	To provide for the discharge of commitments incurred prior to March 31, 1945, under authority of Vote No. 393 Schedule "A" to the appropriation Act No. 5, 1944, respecting Highway Crossings of Railways—(Revote).....	6,300 00	
	AIR SERVICE		
	(Control and supervision vested in the Minister of Reconstruction by Orders in Council P.C. 7995 of 13th October, 1944 and 8207 of 24th October, 1944).		
384	Air Transport Board—Salaries and Office Expenses.....	188,290 00	
385	Air Service Administration.....	11,370 00	
	<i>Civil Aviation Division</i>		
386	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued hereunder.....	304,000 00	
387	Airways and Airports— Construction and Improvements, including Lighting and Radio Facilities— (Revote \$323,500) Capital.....	2,400,000 00	

SCHEDULE A—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT—Concluded		
	AIR SERVICE—Concluded		
	Civil Aviation Division—Concluded		
	Airways and Airports—Operation and Maintenance—		
388	Civil Aviation Services.....	995,095 00	
389	Radio Aviation Services.....	1,000,000 00	
390	Meteorological Aviation Services.....	505,200 00	
391	Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association.....	33,000 00	
	Meteorological Division		
392	Meteorological Service.....	412,000 00	
393	Grant to Kingston Observatory.....	500 00	
	Radio Division		
394	Administration of the Radiotelegraph Act and Regulations...	151,255 00	
395	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance.....	748,375 00	
396	Suppression of Local Electrical Interferences.....	164,000 00	
397	Issue of Radio Receiving Licences—(Transport Department only).....	216,975 00	
			23,983,357 00
	VETERANS AFFAIRS		
398	Departmental Administration.....	835,856 00	
399	District Administration.....	1,615,822 00	
400	Rehabilitation Services.....	4,741,431 00	
401	Treatment Services.....	11,066,516 00	
402	Prosthetic Services.....	420,546 00	
	Canadian Pension Commission—		
403	Administration Expenses.....	948,079 00	
404	Veterans' Bureau.....	224,137 00	
405	War Veterans' Allowance Board—Administration.....	191,577 00	
406	Veterans Insurance.....	100,861 00	
	PAYMENTS TO OR FOR VETERANS AND DEPENDENTS		
407	European War Pensions.....	37,000,000 00	
408	War Veterans' Allowances.....	11,000,000 00	
409	Unemployment Assistance.....	100,000 00	
410	Hospital and Other Allowances.....	650,000 00	
411	Decoration Awards.....	50,000 00	
412	Widows' Compassionate Allowances.....	1,000,000 00	
413	Compassionate Allowances—Orphaned Dependent Children....	5,000 00	
414	Employers' Liability Compensation.....	75,000 00	
415	Pensions, North West Rebellion, 1885 and General.....	16,000 00	
	MISCELLANEOUS GRANTS		
416	Grant to Last Post Fund.....	100,000 00	
417	Grant to Canadian Legion.....	9,000 00	
	SOLDIER SETTLEMENT AND VETERANS LAND ACT		
418	Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans Land Act...	2,207,310 00	
419	Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935.....	25,000 00	
			72,382,135 00

SCHEDULE A—Concluded

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	GOVERNMENT-OWNED ENTERPRISES		
	Non-Active Accounts		
	NATIONAL HARBOURS BOARD		
420	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act to meet expenditures applicable to the calendar year 1945 on any or all of the following accounts: Reconstruction and Capital Expenditures— Generally—Unforeseen and Miscellaneous.....	200,000 00	
	SPECIAL		
	DEFICITS		
	PRINCE EDWARD ISLAND CAR FERRY AND TERMINALS		
421	Amount required to provide for the payment during the fiscal year 1945-46 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1945.....	713,000 00	
	NATIONAL HARBOURS BOARD		
422	To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government advances and depreciation on capital structures) arising in the calendar year 1945, in the operation of Churchill Harbour.....	90,000 00	
423	Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge..	390,863 00	1,393,863 00
	LOANS AND INVESTMENTS		
	FINANCE		
	HOUSING BRANCH		
424	To provide for payment of any amounts owing in respect of advances for the construction of houses agreed to be made by the Minister of Finance pursuant to Item 412 of Schedule A to the Appropriation Act, No. 5, 1944 (and pursuant to corresponding items in previous Appropriation Acts) to an amount not exceeding.....	1,000,000 00	
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
425	To provide for protection of security—Soldier Settlement.....	90,000 00	
426	To provide for purchase of land and improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; and for protection of security under the Veteran's Land Act.....	55,000,000 00	56,090,000 00
	Total.....		*357,228,001 42

* Net total, \$117,775,292.34.

SCHEDULE B

Based on the Supplementary Estimates, 1945-46. The amount hereby granted is \$21,931,048.00, being the amount of the items in the said Estimates as contained in this Schedule.

Sum granted to His Majesty by this Act for the financial year ending 31st March, 1946, and all the purposes for which it is granted.

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
	ADMINISTRATION SERVICE		
427	Publicity and Extension Service—Further amount required....	32,000 00	
	SCIENCE SERVICE		
428	Science Service Administration—Further amount required.....	4,276 00	
429	Animal and Poultry Pathology—Further amount required.....	15,865 00	
430	Bacteriology and Dairy Research—Further amount required..	5,060 00	
431	Botany and Plant Pathology—Further amount required.....	75,988 00	
432	Agricultural Chemistry—Further amount required.....	16,818 00	
433	Entomology—Further amount required.....	127,548 00	
434	Plant Protection—Further amount required.....	13,171 00	
	EXPERIMENTAL FARMS SERVICE		
435	Experimental Farms Service Administration—Further amount required.....	1,800 00	
436	Central Experimental Farm—Further amount required.....	92,733 00	
437	Branch Farms and Stations and Illustration Stations—Further amount required.....	399,212 00	
	PRODUCTION SERVICE		
438	Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	348 00	
439	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control—Further amount required.....	17,300 00	
	MARKETING SERVICE		
440	Agricultural Economics—Further amount required.....	14,900 00	
441	Dairy Products—Further amount required.....	22,000 00	
442	Subsidies for Cold Storage Warehouses, under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates—Further amount required.....	500,000 00	
443	Live Stock and Live Stock Products—Further amount required	10,000 00	
	SPECIAL		
444	Prairie Farm Rehabilitation Act and Water Storage—Further amount required..... (An amount of \$500,000 is available in the Appropriation for Reconstruction for the St. Mary and Milk Rivers Water Development Project.)	350,000 00	
445	Prairie Farm Assistance Act—Administration—Further amount required.....	105,000 00	
446	Science Service—To provide for eradication measures in connection with an outbreak of the European Elm Disease....	43,700 00	
			1,847,719 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
EXTERNAL AFFAIRS			
447	Departmental Administration—Further amount required.....	96,000 00	
448	Representation Abroad, including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments—Further amount required.....	309,040 00	
449	Canada-United States Permanent Joint Board on Defence.....	2,500 00	
CANADA'S CONTRIBUTIONS TO THE MAINTENANCE OF EXTERNAL ORGANIZATIONS			
Provisional International Civil Aviation Organization—			
450	Administration Expenses.....	15,000 00	
451	Expenses of preparatory meeting at Montreal.....	20,000 00	
452	Government's contribution for period ending June 30, 1946..	59,580 00	
Food and Agricultural Organization of the United Nations—			
453	Expenses of Canadian Delegation.....	15,000 00	
454	Canadian contribution for period ending June 30, 1946.....	126,500 00	
455	Expenses of the Intergovernmental Committee on Refugees—Further amount required.....	9,000 00	
456	Portion of expenses of the International Commission for Air Navigation.....	2,100 00	654,720 00
FINANCE			
457	Departmental Administration—Further amount required.....	20,000 00	
458	Royal Canadian Mint, including the Dominion of Canada Assay Office—Further amount required.....	47,245 00	
HOUSING BRANCH			
459	Administration, National Housing Act and Home Improvement Loans—Further amount required.....	53,000 00	
GENERAL			
460	To provide for the expenses of the Comptroller of the Treasury's Office—Further amount required.....	260,000 00	380,245 00
FISHERIES			
461	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services—Further amount required.....	512,000 00	
462	Building Fishways and Clearing Rivers—Further amount required.....	8,000 00	
463	Educational Extension Service—Further amount required.....	45,000 00	
464	Fisheries Research Board of Canada—Further amount required	54,500 00	
465	To provide for the payment of a bounty for the destruction of Harbour Seals—Further amount required.....	15,000 00	
SPECIAL			
466	To provide for the construction of a vessel of particular design for experimental fishing for herring and mackerel.....	100,000 00	734,500 00

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	JUSTICE		
467	Departmental Administration—Further amount required.....	11,950 00	
468	Combines Investigation Act, Administration—Further amount required.....	32,000 00	
469	Supreme Court of Canada, Administration—Further amount required.....	1,500 00	
470	Exchequer Court of Canada, Administration—Further amount required.....	3,000 00	
	PENITENTIARIES BRANCH		
471	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries—Further amount required.....	237,770 00	286,220 00
	LABOUR		
472	Departmental Administration—Further amount required.....	117,903 00	
473	Annuities Act Administration—Further amount required.....	48,165 00	
474	Fair Wages, Conciliation and Industrial Disputes Investigations—Further amount required.....	8,916 00	
475	International Labour Conference—Further amount required....	22,000 00	
476	Labour Gazette and Other Publications authorized by Labour Department Act—Further amount required.....	7,582 00	
	UNEMPLOYMENT INSURANCE ACT, 1940		
477	Administration—Further amount required.....	113,500 00	
	SPECIAL		
478	To authorize and to provide for Dominion share of settlement of a disputed claim with the Province of Ontario <i>re</i> fraudulent relief vouchers from the Town of Burlington.....	566 66	318,632 66
	LEGISLATION		
	THE SENATE		
479	To provide for the payment of the full sessional indemnity for the session of 1945 to members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payment to be made as the Treasury Board may direct.....	6,000 00	
480	To provide an amount for technical and clerical assistance in connection with research preparatory to and in connection with work of Senate Committees, and to authorize employment of such technical and clerical assistance for such periods as may be required, and at such rates of pay as may be approved by the Treasury Board.....	10,000 00	
	HOUSE OF COMMONS		
481	General Administration—Estimates of the Clerk—Further amount required.....	5,520 00	
482	Estimates of the Sergeant-at-Arms—Further amount required.....	1,545 00	
483	To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....	15,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
	LEGISLATION— <i>Concluded</i>	\$ cts.	\$ cts.
	GENERAL		
484	Printing of Parliament, including salaries of staff of the Joint Distribution Office—Further amount required.....	510 00	38,575 00
	MINES AND RESOURCES		
	MINES AND GEOLOGY BRANCH		
	Bureau of Mines—		
485	Mineral Resources Investigations—Further amount required	10,252 00	
	Bureau of Geology and Topography—		
486	Bureau of Geology and Topography Administration and Miscellaneous Services—Further amount required.....	2,400 00	
487	Geological Surveys—Further amount required.....	2,310 00	
488	Topographical Surveys, including expenses of the Geographic Board of Canada—Further amount required.....	5,000 00	
489	Drafting and Map Reproduction—Further amount required	2,430 00	
490	National Museum of Canada—Further amount required.....	7,750 00	
	LANDS, PARKS AND FORESTS BRANCH		
	Government of the Northwest Territories—		
491	Yellowknife Airport.....	245,000 00	
492	Buildings at Yellowknife and Fort Smith.....	140,000 00	
493	Forest Protection.....	140,000 00	
494	Medical and other facilities in the Mackenzie District.....	28,800 00	
	Government of the Yukon Territory—		
495	Administration—Further amount required.....	25,000 00	
	Dominion Forest Service—		
496	General Scientific, Economic and Administrative Services—Further amount required.....	6,920 00	
497	Forest Experiment Stations—Further amount required.....	7,080 00	
	National Parks Bureau—		
498	National Parks and Historic Sites Services—Further amount required.....	310,000 00	
	SURVEYS AND ENGINEERING BRANCH		
499	Dominion Astrophysical Observatory, Victoria, B.C.—Further amount required.....	3,500 00	
	Hydrographic and Map Service—		
500	Hydrographic Service—To provide for the repair and renovation of Hydrographic Steamer, <i>Wm. J. Stewart</i> (Revote).....	10,000 00	
501	To provide for supplies and shore maintenance for Hydrographic Steamer <i>Acadia</i>	5,000 00	
502	To provide for supplies and shore maintenance for Hydrographic Steamer <i>Cartier</i>	5,000 00	
	INDIAN AFFAIRS BRANCH		
503	Indian Agencies—Further amount required.....	83,470 00	
504	Reserves and Trusts—Administration—Further amount required.....	363,428 00	
505	Medical—Indian Hospitals and General Care of Indians—Further amount required.....	101,000 00	
	Welfare and Training—		
506	Welfare of Indians—Further amount required.....	10,135 00	
507	Indian Education—Further amount required.....	54,750 00	
508	Grants to Agricultural Exhibitions and Indian Fairs, in the amount detailed in the Estimates—Further amount required.....	400 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	MINES AND RESOURCES—Concluded		
	SPECIAL		
509	Lands, Parks and Forests Branch, National Parks Bureau— National Parks and Historic Sites Services.....	50,000 00	1,619,625 00
	NATIONAL DEFENCE		
	(Other than War Appropriations)		
	NORMAL SERVICES		
510	Grants to Military Associations and Institutes, as detailed in the Estimates—Further amount required.....		250 00
	NATIONAL HEALTH AND WELFARE		
511	Departmental Administration—Further amount required.....	36,397 00	
	NATIONAL HEALTH BRANCH		
512	Health Branch Administration, including contribution of \$1,134 to the International Office of Public Health—Further amount required.....	67,482 00	
513	Food and Drugs—Further amount required.....	14,520 00	
514	Opium and Narcotic Drugs—Further amount required.....	27,077 00	
515	Proprietary or Patent Medicines—Further amount required....	760 00	
516	Quarantine and Leprosy—Further amount required.....	14,170 00	
517	Laboratory of Hygiene—Further amount required.....	81,465 00	
518	Immigration Medical Inspection—Further amount required....	41,160 00	
519	Child and Maternal Hygiene—Further amount required.....	47,534 00	
520	Public Health Engineering—Further amount required.....	4,805 00	
521	Treatment of Sick Mariners—Further amount required.....	2,831 00	
522	Industrial Hygiene—Further amount required.....	54,850 00	
523	Medical Investigation Division—Further amount required....	11,943 00	
524	Nutrition Service—Further amount required.....	80,004 00	
	Combating Venereal Diseases—		
525	Administration—Further amount required.....	23,400 00	
526	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council— Further amount required.....	33,300 00	
527	Health Insurance Studies.....	10,187 00	
528	Dental Health Division.....	15,403 00	
529	Civil Service Health Division.....	145,750 00	
530	Hospital Design Division.....	28,150 00	
531	Mental Health Division.....	16,232 00	
532	Blindness Control Division.....	10,520 00	
533	Tuberculosis Control Division.....	16,235 00	
534	Food and Drugs Advertising Control Division.....	13,000 00	
	WELFARE BRANCH		
535	National Council on Physical Fitness— Administration Expenses.....	29,571 09	
536	Financial Assistance to the Provinces under the National Fitness Act.....	23,434 18	
	NATIONAL FILM BOARD		
537	National Film Board, including the Motion Picture Bureau— Further amount required.....	335,000 00	1,185,230 27

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
538	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals—Further amount required.....		278,800 00
	PUBLIC ARCHIVES		
539	General Administration and Technical Services—Further amount required.....		3,500 00
	PUBLIC WORKS		
	CHIEF ARCHITECT'S BRANCH		
540	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.—Further amount required.....	394,900 00	
541	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.—Further amount required.....	1,207,800 00	
	Construction, Repairs and Improvements of Public Buildings		
	<i>Nova Scotia</i>		
542	Halifax Customs Building—Alterations and Elevator.....	18,000 00	
	Halifax Federal Building—Pointing masonry, renewal of floors and painting—Further amount required.....	10,000 00	
	Halifax—Office Building (Estimated Cost \$420,000).....	50,000 00	
	<i>New Brunswick</i>		
543	Edmundston—Building for Customs (Estimated Cost \$38,000).	8,000 00	
	Saint John—Office Building (Estimated Cost \$350,000).....	50,000 00	
	Saint John Post Office—Alterations and Improvements (Estimated Cost \$40,300).....	8,000 00	
	Sussex Public Building—Addition and Fittings (Estimated Cost \$15,000).....	5,000 00	
	<i>Prince Edward Island</i>		
544	Summerside Public Building—Addition (Estimated Cost \$30,000).....	7,000 00	
	<i>Quebec</i>		
545	Armstrong—Customs and Immigration Building (Estimated Cost \$35,000).....	10,000 00	
	Beauport—Repairs to Armoury (Estimated Cost \$9,700).....	2,000 00	
	Dorval Airport—Postal accommodation.....	25,000 00	
	Drummondville Public Building—Addition and alterations (Estimated Cost \$22,000).....	8,000 00	
	Jonquiere Public Building—Addition (Estimated Cost \$6,500).	3,000 00	
	Lacolle—Building for Customs (Estimated Cost \$33,000).....	10,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC WORKS—Continued		
	CHIEF ARCHITECT'S BRANCH—Continued		
	Construction, Repairs and Improvements of Public Buildings —Continued		
	Quebec—Concluded		
545	Lac Megantic Public Building—Addition, alterations and im- provements (Estimated Cost \$19,000).....	7,000 00	
	La Tuque Public Building—Alterations and extension (Esti- mated Cost \$5,000).....	3,000 00	
	Montreal Customs Examining Warehouse—Painting and re- decorating old section of building.....	31,000 00	
	Montreal Hochelaga Postal Station—Addition and painting (Estimated Cost \$9,000).....	3,000 00	
	Montreal Immigration Building—Alterations and improve- ments (Estimated Cost \$34,000).....	20,000 00	
	Montreal—Office Building (Estimated Cost \$1,500,000).....	50,000 00	
	Montreal Postal Station "S"—Addition, alterations and painting (Estimated Cost \$12,500).....	4,000 00	
	Montreal Postal Terminal—Parcel Storage System (Estimated Cost \$50,000).....	5,000 00	
	Quebec—Conversion of Drill Hall for Department of National Health and Welfare.....	24,000 00	
	St. Jerome Public Building—Addition and alterations (Esti- mated Cost \$27,500).....	10,000 00	
	St. Joseph d'Alma Public Building—Addition, retaining wall, fittings, etc. (Estimated Cost \$19,000).....	8,000 00	
	Three Rivers Public Building—Addition (Estimated Cost \$100,000).....	5,000 00	
	Valleyfield Public Building—Addition, alterations and fittings (Estimated Cost \$60,000).....	10,000 00	
	Ontario		
	Barrie Public Building—Addition, alterations and fittings (Estimated Cost \$13,000).....	8,000 00	
	Belleville Public Building—Addition, alterations and fittings (Estimated Cost \$42,000).....	12,000 00	
546	Bracebridge Public Building—Addition and alterations (Esti- mated Cost \$14,000).....	5,000 00	
	Fort William—Old Post Office Building—Alterations.....	30,000 00	
	Hamilton—Office Building (Estimated Cost \$350,000).....	50,000 00	
	Leamington Public Building—Addition, alterations and fittings (Estimated Cost \$22,000).....	10,000 00	
	Niagara Falls Public Building—Addition to site.....	18,000 00	
	Ottawa—Addition to Physical Metallurgy Laboratory (Esti- mated Cost \$60,000).....	5,000 00	
	Ottawa—Central Heating Plant for Department of Mines and Resources Buildings on Booth St. (Revote).....	7,500 00	
	Ottawa, East Block—Improvements (Estimated Cost \$17,000)	3,000 00	
	Ottawa—Improvements to Wellington St. Property.....	10,000 00	
	Ottawa—Langevin Block—Improvements to lighting (Esti- mated Cost \$80,000).....	30,000 00	
	Ottawa—Postal Terminal Addition (Revote).....	24,000 00	
	Ottawa—Printing Bureau—Installation of fire alarm system...	8,000 00	
	Ottawa—Rideau Hall—Fire protection.....	22,000 00	
	Ottawa—New Supreme Court Building—Renovation, com- pletion and furnishing (Estimated Cost \$800,000).....	100,000 00	
	Ottawa—Royal Canadian Mint—Renewal of Elevator and alterations to building (Estimated Cost \$12,000).....	5,000 00	
	Ottawa—Storage building for National Gallery.....	20,000 00	
	Ottawa—Storage building for National Film Board.....	35,000 00	
	Sarnia Public Building—Addition and Alterations, etc. (Esti- mated Cost \$26,000).....	10,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount		Total	
		\$	cts.	\$	cts.
	PUBLIC WORKS—Continued				
	CHIEF ARCHITECT'S BRANCH—Concluded				
	Construction, Repairs and Improvements of Public Buildings —Concluded				
	<i>Ontario—Concluded</i>				
546	Sault Ste. Marie Public Building—Addition and alterations, etc. (Estimated Cost \$26,000).....	10,000	00		
	Toronto City Delivery Building—Restoration and Mechanical equipment (Estimated Cost \$350,000).....	100,000	00		
	Waterloo Public Building—Addition and Alterations, etc. (Esti- mated Cost \$23,000).....	10,000	00		
	Welland Public Building—Addition and fittings, etc. (Esti- mated Cost \$50,000).....	10,000	00		
	Woodstock Public Building—Addition and fittings, etc. (Esti- mated Cost \$25,000).....	10,000	00		
	<i>Saskatchewan</i>				
547	North Battleford Public Building—Extension and alterations (Estimated Cost \$6,500).....	2,000	00		
	<i>Alberta</i>				
548	Calgary—Office Building (Estimated Cost \$350,000).....	50,000	00		
	Edmonton—Purchase of "Redwood" Building for Department of Veterans Affairs.....	95,000	00		
	Lethbridge Public Building—Addition, etc. (Estimated Cost \$16,000).....	5,000	00		
	<i>British Columbia</i>				
549	Vancouver Sea Island Airport—Accommodation for Post Office.....	9,000	00		
	Vancouver Winch Building—Improvements to lighting.....	8,000	00		
	Victoria—Public Building (Estimated Cost \$800,000).....	50,000	00		
	<i>Generally</i>				
550	Dominion Quarantine Stations—Maintenance and repairs— Further amount required.....	10,000	00		
551	Public Buildings Generally—Repairs, alterations, fittings, and improvements—Further amount required.....	75,000	00		
	CHIEF ENGINEER'S BRANCH				
	Dredging				
552	Maritime Provinces—Further amount required.....	46,200	00		
553	Ontario and Quebec—Further amount required.....	85,000	00		
554	British Columbia and Yukon—Further amount required.....	27,000	00		
555	New Dredge for Great Lakes—(Estimated Cost \$162,000).....	50,000	00		
	Maintenance and Operation of Graving Docks, Locks and Dams, etc.				
556	Champlain Graving Dock—Further amount required.....	125,000	00		
557	Locks and Dams—Further amount required.....	12,500	00		
558	Snagboats—Further amount required.....	63,400	00		

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
	PUBLIC WORKS—Continued	\$ cts.	\$ cts.
	CHIEF ENGINEER'S BRANCH—Continued		
	Maintenance and Operation of Roads and Bridges		
559	Kingston, La Salle Causeway—Further amount required.....	8,800 00	
	Construction, Repairs and Improvements—Harbours and Rivers		
	<i>Nova Scotia</i>		
	Breen's Pond—Harbour improvements (Estimated Cost \$32,000).....	10,000 00	
	Clarkes Harbour—Wharf reconstruction and extension.....	35,000 00	
	Culloden—Repairs to breakwater (Estimated Cost \$20,000)...	13,000 00	
	Glace Bay—Wharf reconstruction (Estimated Cost \$330,000)...	75,000 00	
	Meteghan—Breakwater repairs (Revote).....	3,400 00	
560	Pictou Island—Breakwater-wharf (Estimated Cost \$75,000)...	25,000 00	
	Port Hood Island—Wharf (Estimated Cost \$10,000).....	4,000 00	
	Whitehead—Wharf replacement (Estimated Cost \$23,200)....	8,000 00	
	Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during the Fall of 1944, no new works to be under- taken—Further amount required.....	40,000 00	
	<i>Prince Edward Island</i>		
	Charlottetown—Wharf reconstruction and improvements (Esti- mated Cost \$340,000).....	50,000 00	
	Red Head—Wharf extension and breakwater (Revote \$2,900)...	3,500 00	
561	Rocky Point—Wharf reconstruction (Estimated Cost \$42,000)...	20,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken—Further amount required..	10,000 00	
	<i>New Brunswick</i>		
	Caraquet (Young Wharf)—Dredging (Estimated Cost \$40,000).	5,000 00	
562	Dalhousie—Wharf reconstruction and Dredging (Estimated Cost \$26,000).....	7,500 00	
	Neguac Church—Wharf (Estimated Cost \$22,000).....	5,000 00	
	<i>Quebec</i>		
	Grand Riviere—Wharf reconstruction (Estimated Cost \$147,000)	25,000 00	
	Matane—Reconstruction of West Breakwater (Estimated Cost \$212,000).....	25,000 00	
	Miguasha—Wharf extension and breakwater (Estimated Cost \$30,000).....	10,000 00	
	Pentecote—Dredging.....	175,000 00	
563	Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939 (Estimated Cost \$1,340,000).....	200,000 00	
	Ste. Felicite—Wharf repairs (Estimated Cost \$27,000).....	5,000 00	
	St. Simeon—Wharf reconstruction (Estimated Cost \$142,000)...	40,000 00	
	<i>Ontario</i>		
	Bronte—Reconstruction of pier (Estimated Cost \$110,000)....	30,000 00	
564	Cobourg—Reconstruction of Harbour Works (Estimated Cost \$95,000).....	50,000 00	
	Fort William—Dredging (Estimated Cost \$295,000).....	225,000 00	
	Midland—Harbour Improvements (Estimated Cost \$167,000)...	75,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	PUBLIC WORKS—Continued		
	CHIEF ENGINEER'S BRANCH—Concluded		
	Construction, Repairs and Improvements— Harbours and Rivers—Concluded		
	<i>Ontario—Concluded</i>		
564	Oshawa—Breakwater reconstruction (Estimated Cost \$33,000)	10,000 00	
	Parry Sound—Wharf.....	5,500 00	
	Port Hope—Repairs to East Breakwater (Estimated Cost \$110,000).....	20,000 00	
	Sault Ste. Marie—Wharf reconstruction (Estimated Cost \$41,000).....	10,000 00	
	Stanley House—Wharf.....	4,900 00	
	<i>Manitoba</i>		
565	Gimli—Wharf reconstruction (Estimated Cost \$62,000).....	10,000 00	
	Selkirk—Wharf reconstruction (Estimated Cost \$148,000).....	10,000 00	
	St. Andrews—River Breakwater (Estimated Cost \$11,000).....	5,000 00	
	<i>British Columbia and Yukon</i>		
	Bella Coola—Wharf repairs and improvements (Estimated Cost \$19,300).....	10,000 00	
	Brownsville—Harbour improvements (Estimated Cost \$15,000).	8,000 00	
	Brunette River (Sapperton)—Approach and float.....	7,000 00	
	Courtenay—Floating wharf.....	4,000 00	
	Fraser River (Calamity Point)—Improvements.....	5,000 00	
	Fraser River—Reconstruction of North Arm Jetty (Estimated Cost \$231,800).....	50,000 00	
	Kanaka Landing—Floats.....	4,900 00	
	Ladysmith—Float and breakwater.....	9,700 00	
	Port Alberni—Harbour improvements.....	65,000 00	
566	Prince Rupert—Renewal of fishermen's floats (Estimated Cost \$22,000).....	5,000 00	
	Queen Charlotte City—Wharf repairs and extension (Estimated Cost \$16,000).....	5,000 00	
	Refuge Cove (Redonda Island)—Float.....	5,900 00	
	Refuge Cove (Sidney Inlet)—Float.....	1,000 00	
	Steveston—Harbour Improvements (Revote \$5,000).....	6,300 00	
	Ucluelet West—Floats.....	2,900 00	
	Vananda—Wharf extension and freight shed.....	4,200 00	
	Westview—Initial cost of replacing Fishing Harbourage.....	25,000 00	
	Winter Harbour—Harbour improvements (Estimated Cost \$22,500).....	5,000 00	
	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken—Further amount required.	50,000 00	
	TELEGRAPH BRANCH		
	Reconstruction, Repairs and Improvements		
567	Purchase of submarine cable and telephone carrier equipment from War Assets Corporation.....	25,000 00	
568	For the purchase and installation of Radiophone equipment at Minstrel Island and on Vancouver Island at Kelsey Bay...	9,000 00	
569	Purchase and installation of submarine cable to connect Shippi- gan and Miscou Islands with the mainland.....	11,000 00	
570	Purchase of submarine cable for replacements and reserve stock.	23,800 00	
571	Repairs and renewals of submarine cables on the Pacific Coast..	30,000 00	
572	Telephone line from Catalone to Bateston.....	700 00	
573	Telephone line from Peter Pond Lake to Portage la Loche (Estimated Cost \$17,000).....	10,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
	PUBLIC WORKS—Concluded	\$ cts.	\$ cts.
	GENERAL		
574	National Gallery of Canada—Further amount required.....	35,000 00	4,939,300 00
	RECONSTRUCTION		
	NATIONAL RESEARCH COUNCIL		
575	Salaries and other expenses of the National Research Council— Further amount required.....		50,000 00
	ROYAL CANADIAN MOUNTED POLICE		
576	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required.....	16,500 00	
577	To provide for payment of a pension of \$411 per annum to Mrs. Victoria Desjardins, widow of the late Constable Alphonse Desjardins of the former Dominion Police, who lost his life while on duty, effective April 1, 1945.....	411 00	16,911 00
	SECRETARY OF STATE		
578	Departmental Administration—Further amount required.....	8,800 00	
579	Companies Branch—Further amount required.....	5,200 00	
580	Bureau for Translations—Further amount required.....	21,525 00	
	PATENT AND COPYRIGHT OFFICE		
581	Patent Division—Further amount required.....	17,080 00	52,605 00
	TRADE AND COMMERCE		
582	Departmental Administration—Further amount required.....	40,480 00	
583	Commercial Intelligence Service—Further amount required...	84,015 00	
584	Foreign Tariffs Division—Further amount required to provide for contribution to the International Customs Tariffs Bureau.....	16,800 00	
585	Wheat and Grain Division—Further amount required.....	15,904 00	
586	Import Division.....	24,700 00	
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
	<i>Eastern Local Services</i>		
	Campobello, N.B., and Lubec, Maine, service between.....	1,000 00	
	Chester and Tancook Island, winter service between—Further amount required.....	100 00	
	Dalhousie, N.B., and Miguasha, P.Q., service between.....	12,000 00	
	Ile-aux-Coudres, P.Q., and Quebec or Levis, service between...	4,000 00	
	Mulgrave and Canso, service between—Further amount required	27,000 00	
	Pictou, Souris, and the Magdalen Islands, service between— Further amount required.....	1,833 00	
	Prince Edward Island and Newfoundland, service between— Further amount required.....	36,500 00	
587	Saint John and Minas Basin ports, service between—Further amount required.....	5,000 00	
	Saint John, Westport and Yarmouth, and other way ports, service between—Further amount required.....	10,000 00	
	Sydney and Bay St. Lawrence, calling at way ports, service between—Further amount required.....	10,000 00	
	Sydney and Whycomagh, calling at way ports, service be- tween—Further amount required.....	2,500 00	
	Yarmouth, N.S., and Boston, Mass., service between.....	43,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRADE AND COMMERCE— <i>Concluded</i>		
	CANADA GRAIN ACT		
588	Operation and Maintenance, including Inspection and Weighing, Registration, etc.—Further amount required	20,000 00	
589	Canadian Government Elevators, including equipment—Further amount required.....	55,500 00	
	CANADIAN TRAVEL BUREAU SERVICE		
590	To assist in promoting Tourist Business in Canada—Further amount required.....	362,650 00	772,982 00
	TRANSPORT		
591	Departmental Administration—Further amount required.....	19,730 00	
	CANALS SERVICE		
592	Canals—Operation and Maintenance—Further amount required	80,000 00	
	MARINE SERVICE		
593	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers—Further amount required.....	62,700 00	
594	Miscellaneous Services, relating to Navigation and Shipping—Further amount required.....	2,500 00	
	RAILWAY SERVICE		
595	Prince Edward Island Car Ferry and Terminals—Construction and Improvements of Terminal Facilities—Capital.....	250,000 00	
	GOVERNMENT EMPLOYEES' COMPENSATION		
596	Administration of the Government Employees Compensation Act—Further amount required.....	11,570 00	
	PENSIONS AND OTHER BENEFITS		
597	To provide, notwithstanding anything contained in the Consolidated Revenue and Audit Act, or any other act or law, for payment out of the Consolidated Revenue Fund of a gratuity to the widow of the late Proculus Picard, formerly Stationary Engineer, Heating, Grade 2, Quebec, P.Q., equal to the amount, without interest, of the contributions made by the late Proculus Picard to the Civil Service Superannuation Fund.....	1,653 07	
	AIR SERVICE		
	(Control and supervision vested in the Minister of Reconstruction by Orders in Council P.C. 7995 of 13th October, 1944, and P.C. 8207 of 24th October, 1944).		
598	To provide for assistance to M. and C. Aviation Company, Limited as authorized by Section 16 of the Aeronautics Act, as amended.....	12,000 00	

SCHEDULE B—Continued

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	TRANSPORT— <i>Concluded</i>		
	CIVIL AVIATION DIVISION		
599	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder—Further amount required.....	27,565 00	
600	Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—Capital—Further amount required.....	178,900 00	
601	Airways and Airports—Operation and Maintenance—Meteorological Aviation Services—Further amount required.....	46,000 00	
	<i>Meteorological Division</i>		
602	Meteorological Service—Further amount required.....	74,200 00	
	<i>Radio Division</i>		
603	Administration of the Radiotelegraph Act and Regulations—Further amount required.....	8,880 00	
604	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations—Operation and Maintenance—Further amount required.....	2,940 00	
605	Suppression of Local Electrical Interferences—Further amount required.....	3,480 00	782,118 07
	VETERANS AFFAIRS		
606	Departmental Administration—Further amount required.....	240,621 00	
607	District Administration—Further amount required.....	415,244 00	
608	Treatment Services—Further amount required.....	2,915,845 00	
609	Prosthetic Services—Further amount required.....	256,018 00	
	Canadian Pension Commission—		
610	Administration Expenses—Further amount required.....	107,065 00	
611	Veterans Bureau—Further amount required.....	16,630 00	
612	Veterans Insurance—Further amount required.....	65,000 00	
	PAYMENTS TO OR FOR VETERANS AND DEPENDENTS		
613	European War Pensions—Further amount required.....	500,000 00	
614	Widows' Compassionate Allowances—Further amount required	100,000 00	
615	Compassionate Allowances—Orphaned Dependent Children—Further amount required.....	7,000 00	
	SOLDIER SETTLEMENT AND VETERANS LAND ACT		
616	Administration of Soldier Settlement, British Family Settlement, general land settlement, and Veterans' Land Act, including engineering and other investigational planning and subdivision expenses that do not add tangible value to real property—Further amount required.....	1,578,430 00	
617	To provide for the payment of grants to veterans settled on provincial lands in accordance with agreements with provincial governments under Section 35 of the Veterans' Land Act, 1942, as amended.....	1,500,000 00	
618	To provide for the payment of grants to Indian veterans settled on Indian Reserve lands under Section 35A of the Veterans' Land Act, 1942, as amended.....	100,000 00	7,801,853 00

SCHEDULE B—*Concluded*

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	GOVERNMENT OWNED ENTERPRISES		
	NATIONAL HARBOURS BOARD		
619	Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge—Further amount required.....		167,262 00
	Total.....		21,931,048 00

OTTAWA: Printed by EDMOND CLOUTIER, Law Printer to the
King's Most Excellent Majesty.

TABLE OF CONTENTS

PUBLIC GENERAL ACTS OF CANADA

FIRST SESSION, TWENTIETH PARLIAMENT, 9-10 GEORGE VI, 1945.

(Page figures denote the numbers at the bottom of the pages.)

CHAP.

PAGE

ASSENTED TO SEPTEMBER 12, 1945.

1. Appropriation Act, No. 3, 1945, The.....	3
2. War Expenditure and Demobilization Appropriation Act, No. 1, 1945, The.....	5

ASSENTED TO OCTOBER 12, 1945.

3. Appropriation Act, No. 4, 1945, The.....	7
4. Food and Agriculture Organization of the United Nations Act, 1945, The.....	9

ASSENTED TO NOVEMBER 14, 1945.

5. Appropriation Act, No. 5, 1945, The.....	21
6. Auditors for National Railways.....	23
7. Department of National Health and Welfare Act, An Act to amend The.....	25
8. Canadian National Railways Capital Revision Act, 1937, An Act to amend The....	27

ASSENTED TO DECEMBER 18, 1945.

9. Aeronautics Act, An Act to amend the.....	29
10. Alberta Natural Resources Transfer (Amendment) Act, 1945, The.....	43
11. Bretton Woods Agreements Act, 1945, The.....	33
12. Canada Prize Act, 1945, The.....	101
13. Canadian and British Insurance Companies Act, 1932, An Act to amend The (Senate P-8).....	107
14. Canadian National Railways Financing and Guarantee Act, 1945.....	109
15. Central Mortgage and Housing Corporation Act, The.....	113
16. Department of Reconstruction and Supply Act, 1945, The.....	127
17. Dominion-Alberta Supplementary Taxation Agreement Act, 1945, The.....	137
18. Dominion Succession Duty Act, An Act to amend The.....	139
19. Excess Profits Tax Act, 1940, An Act to amend The.....	141
20. Export Credits Insurance Act, An Act to amend The.....	147
21. Fish Inspection Act, An Act to amend The.....	149
22. Foreign Insurance Companies Act, 1932, An Act to amend The (Senate Q-8).....	151
23. Income War Tax Act, An Act to amend The.....	153
24. Maple Products Industry Act, 1945, The (Senate F-7).....	171
25. National Emergency Transitional Powers Act, 1945, The.....	177
26. National Housing Act, 1944, An Act to amend the.....	181
27. Ottawa Agreement, An Act to authorize.....	191

TABLE OF CONTENTS

CHAP.

ASSENTED TO DECEMBER 18, 1945

PAGE

28. Penitentiary Act, 1939, An Act to amend The.....	197
29. Senate and House of Commons Act, An Act to amend the.....	199
30. Special War Revenue Act, An Act to amend The.....	201
31. Trans-Canada Air Lines Act, 1937, An Act to amend the.....	211
32. Transport Act, 1938, An Act to amend The.....	215
33. Trust Companies Act, An Act to amend the (Senate P-7).....	217
34. Veterans' Land Act, 1942, An Act to amend The.....	219
35. Rehabilitation Allowances for Veterans, An Act to provide.....	225
36. War Charities Act, 1939, An Act to amend The.....	235
37. War Expenditure and Demobilization Appropriation Act, No. 2, 1945, The.....	237
38. War Service Grants Act, 1944, An Act to amend The.....	241
39. Appropriation Act, No. 6, 1945, The.....	255

INDEX

TO

PUBLIC GENERAL ACTS OF CANADA

FIRST SESSION, TWENTIETH PARLIAMENT, 9-10 GEORGE VI, 1945

Aeronautics, c. 9

- commercial air service, defined, 1
- Air Transport Board, quorum, vacancies, 2
- jurisdiction, procedure, Board, 3
- Board regulations, 4
- penalties, prescribed by Board, 5
- free or reduced rate transportation, 6
- exemptions to non-scheduled services, 7
- operating certificate necessary, 8
- Board's power to suspend, cancel or amend, 9
- offence of operating without a licence, 10
- powers subject to international agreement, 11

Alberta Natural Resources Transfer, c. 10

- short title, 1
- agreements confirmed, 2
- Minister may issue final licences, 3
- Schedules

Appropriation, cc 1, 3 5, 39

Auditors for National Railways, c. 6

- appointment of auditors, 1

Bretton Woods Agreements, c. 11

- preamble
- short title, 1
- agreements approved, 2 (1)
- acceptance by G. in C., 2 (2)
- Orders in Council, publication, laid before Parliament, 2 (3)
- certain exchange contracts unenforceable, 3
- Bank of Canada as depository, 4
- subscriptions out of C. R. Fund, 5
- loans for purpose of Act, 6 (1)
- loans a charge on C. R. Fund, 6 (2)
- annual report before Parliament, 7
- Schedules

Canada Prize, c. 12

- short title, 1
- "ship", defined, 2
- Exchequer Court as Prize Court, 3 (1)
- judge and officers of Court, 3 (2) (3)
- appeals in accordance with Admiralty Act, 4
- judicial notice and exercise of prize jurisdiction, 5
- consent of Attorney General to take proceedings, 6
- orders and regulations, 7
- jurisdiction in extra-territorial waters, 8
- admissibility of evidence of other prize courts, 8 (3)
- authority taking prizes within Canadian territorial waters, 9
- notice of consent to other authority, 10
- proceedings commenced prior to Act, 11 (1)
- general orders and rules, 11 (2)
- officers acting in proceedings before Act in force, 11 (3)

Canadian and British Insurance Companies, c. 13

- debentures etc., of a corporation fully secured by charge upon real estate, etc., 1

Canadian National Railways Capital Revision, c. 8

- Corporation Securities Trust, constitution, 1

Canadian National Railways Financing and Guarantee, c. 14

- short title, 1
- power to issue securities for capital expenditure, 2
- temporary loans for capital expenditures by Minister, 3
- substituted securities, 4
- aid to other companies, 5
- G. in C. guarantee of securities, 6
- terms and form of guarantees, 7 (1)
- method of guarantee, 7 (2)
- temporary guarantees, 7 (3)
- proceeds to Minister of Finance in trust, 8 (1)
- application for release of proceeds, 8 (2)

Central Mortgage and Housing Corporation, c. 15

- short title, 1
- definitions, 2
- Corporation established, constitution, 3
- head office, 4
- agent of Crown, 5 (1), (2), (3)
- Corporation may sue or be sued in name, 5 (4)
- Board of Directors, constitution, 6
- President and Vice-President, first appointments by O. in C., 7 (1)
- term of office, 7 (2)
- re-appointment, 7 (3)
- Minister appoints Directors, 8 (1)
- Board may remove director, 8 (2)
- directors' fees, 8 (5)
- persons ineligible as President or Vice-Pres., 9 (1)
- President or Vice-Pres. not to remain shareholder in lending institution, 9 (2)
- Executive Committee, constitution, 10
- Board to manage affairs of Corporation, 11
- by-laws, 11
- Executive Committee exercises powers of Board, 12
- Pres. chairman of Board and chief executive officer of Corporation, 13 (1)
- Vice-President substitutes for President, 13 (2)
- absence of both President and Vice-President, 13 (3)
- officers and employees, 14 (1)
- oath of office, 14 (2)
- pension fund, 14 (3)
- branches and agents, 15
- President's authority over officers, 16
- capital of Corporation out of C. R. F., 17

Central Mortgage and Housing Corporation,
 c. 15—Concluded
 transfer of powers under Housing Acts, 18, 19
 Housing Acts moneys payable to Receiver
 General, 20
 Corporation to make loans instead of Minister,
 21
 moneys owing Crown payable to Corporation,
 22
 advances by Minister to Corporation, 23
 liability to repay advances, 24
 reimbursement of losses and expenditures, 25
 total of loans or guarantees not to exceed those
 under Nat. H. Act, 26
 conduct research and compile information, 27, 28
 make purchases from and loans to lending insti-
 tution, 29
 Corporation ancillary powers, 30
 reserve fund, 31
 auditors, audit of Corporation affairs, 32
 fiscal year the calendar year, 33
 annual statements of accounts, 34 (1)
 publication and tabling accounts, 34 (2)
 furnish Minister statements and reports, 35
 offence of falsifying reports, 36
 Acts relating to winding up inapplicable, 37
 organization and preliminary expenses, 38
 recommendation of Minister for O. in C., 39
 officers transferred from Civil Service, 40
 assistance from government officers, 41
 Central Mortgage Bank Act, repealed, 42
 coming into force of Part II, 43
 Schedule

**Corporation of the City of Ottawa and His
 Majesty**—Agreement, c. 27
see Ottawa Agreement

Department of National Health and Welfare,
 c. 7
 department, Minister and deputy substituted in
 certain other Acts, 1
 coming into force, 2

Department of Reconstruction and Supply,
 c. 16
 short title, 1
 definitions, 2
 establishment of Department, 3 (1)
 Minister, 3 (2)
 salary of Minister, 3 (3)
 deputy Minister, 4 (1)
 officers, clubs, employees, 4 (2)
 organization by orders and regulations, 5 (1)
 appropriations for 1945-46, 5 (2)
 civil servants transferred to department, 5 (3)
 Ministerial powers and duties, 6, 7
 transfer of other departmental powers, 8
 "projects", "supplies", defined, 9 (1)
 "defence projects", "projects", defined, 9 (2)
 returns, 10
 power to institute inquiries, 12
 "supply contract", "sub-contract", "contract,"
 defined, 13
 certain sections of other Acts repealed, 13 (1)
 continued operation of repealed sections, 13 (2)
 cost accounts, fair and reasonable cost and profit,
 13 (2)
 excess repayable, person holding 2 or more con-
 tracts, 13 (2)
 amount payable to contractor in designated
 period, 13 (2)
 excess repayable, gross income, 13 (2)
 Minister not bound by accounts or records, 13 (2)
 appeal to Exchequer Court against Minister's
 order, 13
 coming into force, 14

**Dominion-Alberta Supplementary Taxation
 Agreement,** c. 17
 short title, 1
 Minister authorized to enter into Agreement, 2
 amounts payable under Agreement out of C. R.
 F., 3
 coming into force, 4

Dominion Succession Duty, c. 18
 valuation in cases of quick successions, 1

Excess Profits Tax, c. 19
 excess profits, meaning of, 1
 corporations and persons liable, 2
 tax not to reduce profits below certain level, 2
 standard profits, deduction in lieu of profits, 3
 deductions from profits by corporation, 4
 metalliferous or industrial mineral mine, 5
 repeal of section 7A, 6
 instalment payment, 7
 Second Schedule, 8
 no refunds in respect of certain periods, 9 (1)
 refunds authorized re certain periods, 9 (2)
 application of certain sections, 10

Export Credits Insurance, c. 20
 aggregate amount of guarantees, 1
 aggregate amount of securities, 1

Fish Inspection, c. 21
 fish, defined, 1
 regulations, 2
 seizure and detention of fish and containers, 3
 seizures forfeited to Crown, 3

**Food and Agriculture Organization of the
 United Nations,** c. 4
 preamble
 short title, 1
 constitution approved, 2 (1)
 G. in C. empowered to carry out agreement, 2 (2)
 expenditures by parliamentary vote, 2 (3)
 publication of orders in council, 2 (4)
 annual report, 3
 Schedule

Foreign Insurance Companies, c. 22
 debentures, etc., of corporations fully secured by
 statutory charges upon real estate, etc., 1

Income War Tax, c. 23
 contractual annuities taxable, 1 (1)
 annuities under a will or trust, 1 (2)
 payments to employee compensation for loss of
 office, 1 (3)
 reciprocal shipping and air craft exemptions, 2 (1)
 housing corporations, 2 (3)
 superannuation or pension funds, 2 (4)
 deductions for payments to superannuation or
 pension funds, 3 (1)
 portion of excessive medical expenses, 3 (2)
 expenditures on abandoned oil wells, 4 (1)
 exploration and drilling expenses for oil or gas,
 4 (1)
 expenses searching for minerals, 4 (1)
 expenditures on unproductive deep oil wells, 4 (1)
 exemptions or deductions, 5
 liability for withheld amounts and priority
 claim, 6
 refundable amount, 7
 Part XVIII, private companies, 8
 family allowances, 9
 Active Service Forces, basic income, 10
 deductions re 1946 and subsequent years, 11
 deductions re 1945, 12 (1)
 deductions re 1946, 12 (2)
 Province of Alberta bonds, 13 (1)
 interest on overdue taxes, 13 (2)

Income War Tax, c. 23—Concluded
returns, 13 (3)
application of secs. 41-87, 13 (4)
application of certain sections, 14

Maple Products Industry, c. 24
short title, 1
definitions, 2
sale of colourable imitations prohibited, 3
adulterated maple products sale prohibited, 4
restriction on use of word "maple," 5
inspectors, 6, 7
unlawful disposal of detained articles, 8
obstructing inspectors an offence, 9
registration and licensing sugar camps, 10
unlawful use of licence number, 11
containers to be stamped and labeled, 12
certificate of analyst on prosecutions, 13
owner must produce books and records, 14
regulations, 15, 16
penalties for violation of Act or regulations, 17
fees and fines payable to Rec. Gen., 18
repeal Act of 1930, 19

National Emergency, c. 25
short title, 1
powers of Governor in Council, 2 (1)
orders and regulations force of law, 2 (2)
orders to be laid before Parliament, 2 (3)
orders published in Statutory Orders and Regulations, 2 (4)
penalties for violating orders, 3 (1)
seizure and detention of property, 3 (2)
orders and regulations under War Measures Act contd., 4
coming into force, 5
termination of war, 5
expiration of Act, 6 (1)
addresses of Senate and H. of C. for continuation, 6 (1)
application of Interpretation Act, 6 (2)
"war with Germany and Japan," 7

National Housing, c. 26
co-operative housing project, defined, 1
cost of construction, meaning of, 2
housing project, defined, 3
limited-dividend housing corporation, meaning, 4
low-rental housing project, defined, 5
Minister, defined, 6
municipality, defined, 7
institutional holding company, defined, 8
institutional housing corporation, defined, 8
interest rate on joint loan, 9
joint loan losses, how met, 10
interest rate on joint loan under low-rental project, 11
joint loan losses on low-rental project, 12
joint loan with two or more lending institutions, 13
sale of project, 14
contract terms with limited-dividend corp., 15
life insurance coys may participate, 16
project to conform with community plan, 17
life insurance coys, conditions of investment, 18
net return guarantee to life insurance coy., 19
net return guarantee to institutional housing coys., 20
two or more life insurance coys may join, 21
designation of approved lending institutions, 22
regulations, 23
Minister may veto contract, 24
aggregate of investments guaranteed, 25
loans and losses out of C. R. F., 26
payments under guarantee out of C. R. F., 26
rate of interest on loan, 27
payment of losses where no security, 28
expenditures under Act out of C. R. F., 29

coming into force, 30
restrictive dates and periods on loans, 30

Ottawa Agreement, c. 27
agreement between His Majesty and Corporation, 1
Schedule—Agreement

Penitentiary, c. 28
Penitentiary Commission established, 1
Commission authority pending commencement of Act, 2
staff of Commission, 3
inspectors acting as assistant commissioners, 3
Civil Service Act to apply, 4
Civil Service Superannuation Act to apply, 4
appropriations for Dept. of Justice to apply, 5
coming into force, 6

Senate and House of Commons, c. 29
expense allowance to Members, 1
coming into force, 2

Special War Revenue, c. 30
net premium tax on insurance coys., 1
tax on furs, 2
fur content of imported articles, 3
Producer or manufacturer, defined, 4
repeal of section 88A, 5
exemption from tax of certain goods imported, 6
Schedule I repealed and re-enacted, 7
Schedule III, repealed and re-enacted, 8
coming into force, 9
Schedules I and II

Trans-Canada Air Lines, c. 31
Corporation, capital shares, 1
C.N.R. power to issue securities, 2
G. in C. may guarantee issue, 2
Corporation dealing in shares of controlled corporations, 3
limitation on disposal of shares, 4
repeal of section 14A, 5
Trans-Canada contract terms, 6
power to amend contract, 7
mail transport contract terms, 8
power to amend mail contract, 9
controlled corporations created by O. in C., 10
contracts entered into by Minister with corporations, 10
provisions of Act apply to corporations, 10
repeal of sec. 17 by proclamation, 11

Transport, c. 32
Mackenzie River, defined, 1
ship, defined, 2
transport of goods in bulk, 3, 4, 5

Trust Companies, 33
application of certain provisions to certain companies, 1
loaning and investment powers, 2

Veterans' Land, c. 34
"Minister," "veteran," defined, 1
"Western Hemisphere," defined, 2
Director's power re buildings and improvements, 3
Director may contract with veteran for sale of land, 4
contract for sale of fishing equipment, 4
advances to discharge farm land encumbrances, 5
advances for purchase of farm stock and equipment, 5
agreements with provinces for settlement on provincial lands, 6
settlement on dominion lands, 6
grants to Indian veterans, 7

Veterans' Land, c. 34—Concluded
 power to delegate Director's powers, 8
 saving provision for Members of Parliament, 9

Veterans Rehabilitation, c. 35
 short title, 1
 definitions, 2
 allowances to veterans, 3
 temporary incapacitation allowance, 4
 out of work allowance, 5
 while awaiting returns from business, 6
 vocational or technical training, 7
 undergraduate allowance, 8
 post graduate course allowance, 9
 cost of correspondence course, 10
 payment of fees, etc. to educational institutions, 11 (1)
 therapeutic courses, 11 (2)
 costs to educational institutions for training, 11 (3)
 contemporaneous allowances to dependents, 12
 amount of allowance, determination, 13
 allowances exempt from taxation, 14
 residence in Canada a condition, 15
 not more than one allowance at one time, 16 (1)
 period from which allowances paid, 16 (2)
 farming or commercial fishing, 17
 benefits under other Acts not a bar, 18 (1)
 benefits under Act not bar to other Acts, 18 (2)
 regulations, 19
 expenditures appropriated by Parliament, 20
 unemployment insurance benefits, 21, 22, 23
 Unemployment Insurance Fund adversely affected, 24

War Charities, c. 36
 "War Charity Fund," "War Memorial," 1
 regulations, 2

War Expenditure and Demobilization Appropriation, No. 1, c. 2
 short title, 1
 \$400,000,000 part of \$1,365,000,000 appropriation, 2

War Expenditure and Demobilization Appropriation Act, No. 2, 1945, c. 37
 short title, 1
 appropriation \$1,365,000,000, less \$400,000,000 voted under 1945, c. 2, 2
 government as agent, 3 (1)
 government expenditures for government wholly-owned companies, 3 (2)
 loans authorized, 4 (1)
 loans a charge on C. R. F., 4 (2)
 accounting record of commitments, 6

War Service Grants, c. 38
 definitions, 1
 gratuity payable to member of forces, 2
 pay and allowances, 2
 period of service overseas, 2
 period of temporary duty overseas, 2
 dates of posting, determination, 2
 persons to whom payment made on death of member, 3
 deductions from service gratuity, 4
 repeal, 5
 manner of payment and computation, 6
 re-establishment credit, 7
 availability for re-establishment credit, 8
 time within which credit available, 9
 terms of credit for purchase of furniture, etc., 9
 officers and warrant officers disentitlement, 10
 seamen, soldiers, airmen disentitlement, 11
 Board of Review, 11
 re-appointment or re-enlistment effect, 12
 persons of Canadian domicile serving in other forces, 13
 gratuity and credit not attachable or assignable, 14
 penalty for unauthorized use of credit, 15
 penalties generally, re credit, 15

TABLE OF PUBLIC STATUTES 1907 TO 1945

SHOWING ALL THE CHAPTERS OF THE REVISED STATUTES, 1927, WITH AMENDMENTS THERETO, AND CERTAIN OTHER PUBLIC ACTS AND AMENDMENTS THERETO FROM 1907 TO 1945*.

"C.S." means Consolidating Statute.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
A		
Admiralty.....	33	1932, c. 4; 1934, c. 31, C.S.; 1935, c. 35.
Aeronautics.....	3	1944-45, c. 28; 1945 (2 Sess.), c. 9.
Agricultural Aid.....	....	1912, c. 3; 1913, c. 5, C.S.
Agricultural Credit (<i>See</i> Dominion Agricultural Credit.)		
Agricultural Fertilizers (<i>See</i> Fertilizers).		
Agricultural instruction.....	....	1913, c. 5.
Agricultural Pests' Control (<i>See</i> Pest Control Products).		
Agricultural Prices Support.....	....	1944-45, c. 29.
Agricultural Products Co-operative Marketing.	....	1939, c. 28; 1940, c. 19.
Agriculture, Department of.....	4	
Air, carriage by.....	....	1939, c. 12.
Alberta (<i>See</i> Dominion Alberta Supplementary Taxation Agreement).		
Alberta-British Columbia Boundary.....	....	1932, c. 5.
Alberta Criminal Procedure.....	....	1930, c. 12.
Alberta Natural Resources.....	....	1930, c. 3; 1931, c. 15; 1938, c. 36; 1940-41, c. 22; 1945 (2 Sess.), c. 10.
Alien Labour.....	109	
Animal Contagious Diseases.....	6	
Annuities (<i>See</i> Government Annuities).		
Appropriation Acts.....	....	1928, cc. 1, 2, 54; 1929, cc. 1, 2, 3, 64; 1930, cc. 1, 2, 50; 1931, cc. 1, 2, 3, 14, 61; 1932, cc. 1, 2, 3, 57; 1932-33, cc. 1, 11, 20, 22, 55; 1934, cc. 1, 2, 16, 23, 62; 1935, cc. 11, 12, 15, 27, 50; 1936, cc. 1, 2, 13, 16, 17, 50; 1937, cc. 1, 2, 45; 1938, cc. 1, 2, 18, 54; 1939, cc. 1, 27, 53; 1940, cc. 2, 46, 47; 1940-41, cc. 3, 4, 31, 32; 1942-43, cc. 2, 3, 11, 18, 36; 1943-44, cc. 3, 4, 6, 15, 33; 1944-45, cc. 1, 2, 7, 27, 52; 1945 (1 Sess.), cc. 1, 2; 1945 (2 Sess.), cc. 1, 3, 5, 39.
Archives (<i>See</i> Public Archives).		
Armistice Day.....	9	1931, c. 4.
Audit, Board of.....	10	
Auditors for National Railway (See National Railways, Auditors for).		
Australian Trade Agreement.....	....	1925, c. 30; 1931, c. 16.
Austria, Treaty of Peace.....	....	1919 (2 Sess.), c. 30.
B		
Bank.....	12	1932-33, c. 23; 1934, c. 24, C.S.; 1944-45, c. 17 and c. 30, C.S.
Bank of Canada.....	....	1934, c. 43; 1936, c. 22; 1938, c. 42.
Bankruptcy.....	11	1931, cc. 17, 18; 1932, c. 39 (<i>See</i> 1932-33, c. 36). (<i>See also</i> 1934, c. 53).
Battlefields (<i>See</i> National Battlefields).		
Beauharnois Light, Heat and Power Co.....	....	1931, cc. 19, 20; 1940, c. 20.
Belgian Trade Convention.....	....	1924, c. 9.
Bills of Exchange.....	16	1934, c. 17.
Bills of Lading.....	17	

*There are a certain number of Acts, in force before 1927, which have not been repealed and have not been consolidated for the Revised Statutes, 1927. Therefore as those Acts are still in force they are included in this Table.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
B		
Binder Twine Bounty (1903, c. 5).....	....	1907, c. 5; 1923, c. 57; 1938, c. 32.
Biological Board.....	18	1930, c. 4; 1937, c. 31, repeal (<i>See Fisheries Research Board</i>).
Blind (<i>See Old Age Pensions</i>).		
Board of Grain Supervisors.....	....	1919 (2 Sess.), c. 5.
Boards of Trade.....	19	1932, c. 14.
Bounties (<i>See Copper, Hemp, Iron and Steel, Lead, Manila Fibre, Petroleum, and Zinc</i>).		
Bridges.....	20	
British Columbia Divorce Appeals.....	....	1937, c. 4.
Bretton Woods Agreements.....	....	1945 (2 Sess.), c. 11.
British Columbia Indian Reserves Mineral Resources.....	....	1943-44, c. 19.
Broadcasting (<i>See Canadian Broadcasting</i>).		
Bulgarian Peace Treaty.....	....	1920, c. 4.
Bureau for Translation (<i>See Translation Bureau</i>).		
Business Profits, Tax on.....	....	1916, c. 11; 1917, c. 6; 1918, c. 10; 1919, c. 39; 1920, c. 36; 1923, c. 34; 1924, c. 10 (37); (1926-27, c. 34); 1937, c. 19.
C		
Cables (<i>See Ocean Telegraph</i>).		
Canada Evidence.....	59	1931, c. 5; 1938, c. 4; 1940, c. 5; 1942-43, c. 19; 1943-44, c. 20.
Canada-France Convention (<i>See also French Convention</i>).....	....	1932-33, c. 30.
Canada-France Trade Agreement (<i>See also France, Trade Agreement with</i>).....	....	1932-33, c. 31; 1935, c. 2.
Canada-Germany Provisional Trade Agreement.....	....	1937, c. 20.
Canada Grain.....	86	1929, c. 9; 1930, c. 5, C.S.; 1932-33, cc. 9, 24; 1934, c. 26; 1938, c. 5; 1939, c. 36; 1940, c. 6.
Canada-Guatemala Trade Agreement.....	....	1938, c. 19.
Canada-Hayti Trade Agreement.....	....	1938, c. 20.
Canada Highways (<i>See Highways</i>).		
Canada Medical.....	129	
Canada-Poland Convention of Commerce.....	....	1935, c. 51.
Canada Prize.....	....	1945 (2 Sess.), c. 12.
Canada Shipping.....	186	1931, c. 21; 1932-33, c. 52; 1934, c. 44, C.S. 1936, c. 23; 1938, cc. 6, 26.
Canada Temperance.....	196	
Canada-United States Tax Convention.....	....	1943-44, c. 21; 1944-45, c. 31.
Canada-United States Trade Agreement.....	....	1936, c. 3; 1939, c. 29.
Canada-Uruguay Trade Agreement.....	....	1937, c. 21.
Canadian and British Insurance Companies (<i>See Insurance Companies</i>).		
Canadian Broadcasting (<i>See also Radio Broadcasting</i>).....	....	1936, c. 24; 1944-45, c. 33.
Canadian Coal.....	....	1930, c. 6.
Canadian Farm Loan.....	66	1934, c. 46; 1935, c. 16.
Canadian Fisherman's Loan.....	....	1935, c. 52.
Canadian National-Canadian Pacific.....	....	1932-33, c. 33 (<i>See also</i> 1934, c. 3; 1935, c. 1 and 1936, c. 21); 1936, c. 25; 1939, c. 37.
Canadian National (Central Vermont) Financing Act.....	....	1930, c. 7.
Canadian National Montreal Terminus.....	....	1929, c. 12.
Canadian National Railways.....	172	1928, c. 13; 1929, c. 10; 1931, c. 6.
Canadian National Railways (Agreement with C.P.R. Joint Section).....	....	1928, c. 3.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
C		
Canadian National Railways (Agreement with C.P.R., tracks and premises at Regina)...	1931, c. 7.
Canadian National Railways (Agreement with Vancouver, Victoria and Eastern Railway and Navigation Company).....	1940, c. 7.
Canada National Railways Capital Revision..	1937, c. 22; 1945 (2 Sess.), c. 8.
Canadian National Railways Financing.....	1931, c. 22; 1932, cc. 6, 25; 1932-33, c. 34; 1934, c. 28; 1935, c. 17.
Canadian National Railways Financing and Guarantee.....	1937, c. 6; 1938, c. 43; 1939, c. 38; 1940, c. 24; 1940-41, c. 12; 1942-43, c. 22; 1943-44, c. 22; 1944-45, c. 14; 1945 (2 Sess.), c. 14.
Canadian National Railways Guarantee.....	1931, c. 23; 1932, cc. 15, 26.
Canadian National Railways (Lines acquired)	1929, cc. 13, 14, 15, 16, 17.
Canadian National Railways (Branch Lines) (Extension of time).....	1924, cc. 13 to 32; 1925, cc. 5, 6, 7; 1927, cc. 12 to 29, 45; 1929, 18 to 36; 1932, c. 24; 1936, c. 26.
C.N.R. Co., Ont. and Que. Ry. Co., C.P.R.		
Co. and Toronto Terminals Ry. Co.....	1939, c. 25.
Canadian National Railways Loan.....	1936, c. 27.
Canadian National Railways Pension (<i>See</i> Grand Trunk Railways Pensions).....	1929, c. 4.
Canadian National Railways Refunding.....	1929, c. 11; 1930, c. 8; 1935, c. 3; 1938, c. 22; 1944-45, c. 9.
Canadian National Steamships (West Indies Service).....	1927, c. 29.
Canadian Nationals.....	21	
Canadian Northern Alberta Ry. Co. (guarantee).....	1910, c. 6; 1912, cc. 7, 8.
Canadian Northern Alberta Ry. Co. (subsidy)	1913, c. 10.
Canadian Northern 5% Income Charge debenture stock.....	1928, c. 11.
Canadian Northern Ontario Ry. Co. (guarantee).....	1911, c. 6.
Canadian Northern Ontario Ry. Co. (subsidy)	1913, c. 10.
Canadian Northern Ontario Ry. Co. (agreement with Campbellford, etc., Ry. Co.)..	1934, c. 4.
Canadian Northern Pacific Ry. Co. (subsidy)	1912, c. 9.
Canadian Northern Railway Co. (guarantee of bonds).....	1908 c. 11; 1909, c. 5.
Canadian Northern Railway System (guarantee).....	1914, c. 20.
Canadian Northern Railway System (loan)...	1915, c. 4; 1916, c. 29.
Canadian Northern Railway System (acquisition of capital stock).....	1917, c. 24; 1918, c. 11.
Canadian Pacific Railway (Agreement with C.N.R. Joint Section).....	1928, c. 3.
Canadian Pacific Railway (Agreement with Midland Railway <i>re</i> tracks and premises at Winnipeg).....	1939, c. 11.
Canadian Pacific Ry. Co. (Agreement with <i>re</i> tracks at Quebec).....	1934, c. 10.
Canadian Pacific Ry. Co. (Agreement with <i>re</i> tracks at Saint John, N.B.).....	1934, c. 5.
Canadian Pacific Railway Co. (<i>See</i> Toronto Viaduct).		
Canadian Pacific Railway Co. (<i>Financial arrangement with Government of United Kingdom</i>).....	1917, c. 8.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
C		
Canadian Patriotic Fund.....	....	1939 (2 Sess.) c. 1.
Canadian Radio Broadcasting (<i>See</i> Radio Broadcasting).....	....
Canadian Red Cross Society.....	....	1909, c. 68; 1916, c. 58; 1919 (1 Sess.), c. 101; 1922, c. 13; 1926, c. 5; 1931, c. 21; 1937, c. 7.
Canadian Soldiers' Electoral Franchise (<i>See</i> Soldiers).....	....
Canadian Wheat Board.....	....	1919 (2 Sess.), c. 9; 1920, c. 40; 1921, c. 5; 1922, c. 14.
Canadian Wheat Board.....	....	1935, c. 53. (<i>See</i> ss. 4 and 5 of 1936, c. 12); 1939, c. 39; 1940, c. 25; 1942-43, c. 4.
Canteen Funds.....	....	1925, c. 34; 1928, c. 14.
Carriage by Air (<i>See</i> Air, Carriage by)		
Caughnawaga Indian Reserve.....	....	1934, c. 29.
Central Mortgage and Housing Corporation...	....	1945 (2 Sess.), c. 15.
Central Mortgage Bank.....	....	1939, c. 40.
Cheese and Cheese Factory Improvement.....	....	1939, c. 13; 1940, c. 26.
Chicoutimi Harbour Commissioners.....	....	1926, c. 6; 1927, cc. 46, 47; 1929, c. 37; 1931, c. 25; Repealed 1936, c. 42, s. 39.
Chief Justice of Canada.....	....	1939, c. 14; 1943-44, c. 1.
Chinese Immigration.....	95	
Civil Service.....	22	1929, c. 38; 1932, c. 40 (<i>See</i> 1932-33, c. 27, s. 8); 1938, c. 7.
Civil Service Insurance.....	23	
Civil Service Superannuation.....	24	(<i>See</i> 1932-33, c. 27, s. 7). (<i>See also</i> 1932-33, c. 45, s. 6). (<i>See also</i> 1932, c. 52; 1932-33, c. 19; 1934, c. 22); 1940, c. 27; 1944-45, c. 34.
Civil Service Widows Annuities.....	....	1927, c. 74.
Coal operations, Director of.....	....	1920, c. 42.
Cold Storage.....	25	
Collingwood Shipbuilding Co. (subsidy).....	....	1912, c. 17.
Combines Investigations.....	26	1935, c. 54; 1937, c. 23.
Commercial Treaties (1895, c. 3).....	....	1907, c. 49; 1908, c. 28; 1910, cc. 21, 22; 1913, c. 56.
Companies.....	....	1930, c. 9; 1931, c. 26; 1932, c. 27; 1934, c. 33, C.S.; 1935, c. 55.
Companies' Creditors Arrangement.....	....	1932-33, c. 36.
Compensation (<i>See</i> Government Employees).		
Compensation (Defence).....	....	1940, c. 28.
Conciliation and Labour.....	110	
Conservation Commission.....	....	1909, c. 27; 1910, c. 42; 1913, c. 12; 1921, c. 23.
Conservation of Exchange (<i>See</i> War Exchange Conservation).		
Consolidation Revenue and Audit.....	178	1931, c. 27, C.S.
Contingencies.....	31	
Convention with U.S. (Sockeye Salmon Fisheries).....	....	1930, c. 10.
Copper, Bounty on.....	....	1923, c. 40; 1928, c. 25.
Copyright.....	32	1931, c. 8; 1935, c. 18; 1936, c. 28; 1938, c. 27.
Corrupt Practices Inquiries.....	51	
Criminal Code.....	36	1930, c. 11; 1931, c. 28; 1932, cc. 7, 8, 9, 28; 1932- 33, cc. 25, 53; 1934, cc. 11, 47; 1935, cc. 36, 56; 1936, c. 29; 1938, c. 44; 1939, c. 30; 1943-44, c. 23; 1944-45, c. 35.
Criminal Procedure in Alberta.....	....	1930, c. 12.
Crows Nest Pass Agreement (1897, c. 5).....	....	1922, c. 41.
Cullers.....	39	
Currency.....	40	1931, c. 48, s. 17.
Customs (<i>See also</i> Tariff Board).....	42	1928, c. 16; 1930 (2 Sess.), c. 2; 1931, c. 29; 1932- 33, cc. 7, 38; 1934, c. 48; 1936, cc. 19, 30; 1937, c. 24.

Subject-Matter	R.S. 1927 Chap	Amendments in years 1907-1945
C		
Customs and Fisheries Protection.....	43	
Customs Tariff.....	44	1928, c. 17; 1929, c. 39; 1930, c. 13; 1930 (2 Sess.), c. 3; 1931, c. 30; 1932, c. 41; 1932-33, cc. 6, 37; 1934, cc. 32, 49; 1935, c. 28; 1936, c. 31; 1937, cc. 25, 26; 1939, c. 41; 1939 (2 Sess.), c. 2; 1940, c. 29; 1940-41, c. 13; 1942-43, c. 23; 1943-44, c. 7; 1944-45, c. 36.
Czechoslovak Convention.....	....	1928, c. 18.
D		
Dairy Industry.....	45	1928, c. 19; 1931, c. 31; 1934, c. 12; 1936, c. 32; 1937, c. 8; 1938, c. 45; 1939, c. 15; 1940, c. 8.
Daylight Saving.....	....	1918, cc. 2, 18.
Debts due to the Crown.....	....	1927, c. 51; 1932, c. 18; 1940, c. 30.
Deep Sea Fisheries.....	74	
Defence Purchases.....	....	1939, c. 42.
Demise of the Crown.....	46	
Demobilization Appropriation.....	....	1919, c. 33; 1920, c. 45.
Department of External Affairs.....	65	1942-43, c. 24.
Department of Finance and Treasury Board...	71	1931, c. 48.
Department of Justice.....	106	
Department of Munitions and Supply.....	....	1939 (2 Sess.), c. 3; 1940, c. 31; 1943-44, c. 8.
Department of National Defence.....	136	1940, cc. 1, 9, 21.
Department of National Health and Welfare...	....	1944-45, c. 22; 1945 (2 Sess.), c. 7.
Department of National Revenue.....	137	1928, c. 37; 1937, c. 27; 1940, c. 10; 1943-44, c. 24.
Department of Reconstruction.....	....	1944-45, c. 18.
Department of Reconstruction and Supply.....	....	1945 (2 Sess.), c. 16.
Department of State.....	189	
Department of Trade and Commerce.....	200	
Department of Transport Stores.....	....	1937, c. 28; 1939, c. 16.
Department of Veterans Affairs.....	....	1944-45, c. 19.
Destructive Insect and Pest.....	47	1932, c. 19; 1934, c. 13.
Diamond Jubilee of Confederation.....	....	1927, c. 6.
Disfranchising.....	52	
Divorce Act (Ontario).....	....	1930, c. 14.
Divorce Appeals (British Columbia).....	....	1937, c. 4.
Divorce Jurisdiction.....	....	1930, c. 15.
Domestic Fuel.....	....	1927, c. 52.
Dominion Agricultural Credit Company.....	....	1931, c. 32.
Dominion Alberta Supplementary Taxation Agreement.....	....	1945 (2 Sess.), c. 17.
Dominion By-Elections.....	....	1936, c. 35; Repealed 1938, c. 46, s. 111.
Dominion By-Elections Franchise.....	....	1936, c. 36.
Dominion Companies (<i>See</i> Companies).		
Dominion Controverted Elections.....	50	
Dominion Day.....	49	
Dominion Elections.....	53	1929, c. 40; 1930, c. 16; 1934, c. 50, C.S.; 1935, c. 57. (<i>See</i> 1936, c. 35); 1938, c. 46, C.S.
Dominion Franchise.....	....	1934, c. 51; 1935, c. 37; 1936, c. 4. (<i>See</i> 1936, c. 36); 1937, c. 9; 1938, c. 8. Repealed 1938, c. 46, s. 111.
Dominion Forest Reserves and Parks.....	78	1928, c. 20; (<i>See</i> 1928, c. 44); 1930, c. 33; (<i>See</i> 1932, c. 12); (<i>See also</i> 1936, c. 43).
Dominion Housing.....	....	1935, c. 58; Repealed 1938, c. 49, s. 10.
Dominion Lands Surveys.....	117	
Dominion Lands.....	113	1928, c. 21; (<i>See also</i> 1928, c. 44 and 1932, c. 12).
Dominion Notes.....	41	1932-33, c. 12; 1934, c. 34.
Dominion Notes (certain issues).....	....	1915, c. 4; Repealed 1934, c. 30.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
D		
Dominion Plebiscite.....	....	1942-43, c. 1.
Dominion Succession Duty.....	....	1940-41, c. 14; 1942-43, c. 25; 1944-45, c. 37; 1945 (2 Sess.), c. 18.
Dominion Trade and Industry Commission....	....	1935, c. 59; 1939, c. 17.
Dominion-Provincial Taxation Agreement.....	....	1942-43, c. 13.
Dominion Water Power.....	210	
Dry Dock Subsidies.....	191	
Drugs (<i>See Food and</i>).		
E		
Eastern Bank of Canada.....	....	1928, c. 78 (Private Act); 1932, c. 29 (Public Act).
Economic Council.....	....	1935, c. 19; 1936, c. 5 (Repeal).
Edmonton, Yukon and Pacific Railway.....	....	1908, c. 25; 1911, c. 6, C.S.
Elections (<i>See Dominion Elections</i>).		
Electrical Units.....	56	
Electricity and Fluid Exportation.....	54	
Electricity Inspection.....	55	1928, c. 22; C.S.; 1935, c. 4.
Employment and Social Insurance.....	....	1935, c. 38.
Employment (<i>See National Employment, see also Unemployment Relief and also Veterans' Assistance</i>).		
Employment Offices Co-ordination.....	57	Rep.-Proc. Jan. 19, 1943.
Escheats.....	58	
Esthonia, Trade Agreement with.....	....	1928, c. 52
Evidence (<i>See Canada Evidence</i>).		
Exchange Fund.....	....	1935, c. 60.
Exchequer Court.....	34	1928, c. 23; 1930, c. 17; 1932-33, c. 13; 1938, c. 28; 1943-44, c. 25; 1944-45, c. 3.
Excess Profits Tax.....	....	1939 (2 Sess.), c. 4; 1940, c. 32, C.S.; 1940-41, c. 15; 1942-43, c. 26; 1943-44, c. 13; 1944-45, c. 38; 1945 (2 Sess.), c. 19.
Exchange (<i>See War Exchange Conservation</i>).		
Excise.....	60	1928, c. 24; 1929, c. 41; 1930, c. 18; 1932, c. 30; 1932-33, cc. 8, 40; 1934, c. 52 C.S.; 1935, c. 29; 1936, c. 37; 1937, c. 29; 1938, c. 29; 1939, c. 43, 1939 (2 Sess.), c. 5; 1940, c. 33; 1940-41, c. 16; 1942-43, c. 27; 1943-44, c. 9.
Experimental Farms.....	61	1928, c. 25.
Explosives.....	62	
Export.....	63	1930, c. 19.
Export Credits Insurance.....	....	1944-45, c. 39; 1945 (2 Sess.), c. 20.
Export of Gold.....	....	1932, c. 33.
Expropriation.....	64	
External Affairs, Dept. of.....	65	1942-43, c. 24.
Extradition.....	37	
Extra-territorial.....	....	1932-33, c. 39.
F		
Fair Wages and Hours of Labour.....	....	1935, c. 39.
Family Allowances.....	....	1944-45, c. 40.
Farmers' Creditors Arrangement.....	....	[1934, c. 53; 1935, cc. 20, 61; 1938, c. 47]; 1943-44, c. 26, Rep. and New.
Farm Improvement Loans.....	....	1944-45, c. 41.
Farm Loan (<i>See Canadian Farm Loan</i>).		
Fisherman's Loan (<i>See Canadian Fisherman's Loan</i>).		

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
F		
Federal District Commission.....	....	1927, c. 55; 1928, c. 26; 1943-44, c. 27.
Feeding Stuffs.....	67	1937, c. 30, C.S.
Fenian Raid Volunteer Bounty.....	....	1912, c. 53; 1914, c. 56.
Ferries.....	68	
Fertilizers.....	69	1928, c. 27.
Film, National.....	....	1939, c. 20.
Finance.....	70	Repealed 1934, c. 35.
Finance and Treasury Board (<i>See</i> Department of, etc.).		
Finland Trade Agreement.....	....	1925, c. 11.
Fish (<i>See</i> Meat and Canned Foods, Salt Fish, Salmon, Sockeye).		
Fisheries.....	73	1929, c. 42; 1932, c. 42, C.S.; 1934, c. 6; 1935, c. 5; 1939, c. 44.
Fisheries, Department of.....	125	1930, c. 21.
Fisheries Prices Support.....	....	1944-45, c. 42.
Fisheries Research Board.....	18	1930, c. 4; 1937, c. 31, C.S.
Fish Inspection.....	72	1929, c. 43; 1930, c. 22; 1932, c. 31; 1945 (2 Sess.), c. 21.
Food and Agriculture Organization of the United Nations.....	....	1945 (2 Sess.), c. 4.
Food and Drugs.....	76	1930, cc. 23, 30; 1934, c. 54; 1939, c. 3.
Foreign Enlistment.....	....	1937, c. 32.
Foreign Insurance Companies (<i>See</i> Insurance Companies).		
Forest Reserves and Parks (<i>See</i> Dominion Forest).		
France, Trade Agreement with.....	....	1921, c. 8; 1923, c. 14, s. 6; 1932-33, c. 31; 1935, c. 2.
Franchise (<i>See</i> Dominion Franchise, and also Dominion By-Elections Franchise).		
French Convention.....	....	1908, c. 28; 1910, cc. 21, 22; 1919 (2 Sess.), c. 15; 1921, c. 8; 1923, c. 14; 1932-33, c. 30.
Frontier College, The .....	....	1922, c. 77 (Private Act); 1932, c. 32 (Public Act).
Fruit.....	80	Repealed, 1934, c. 18, s. 29.
Fruit and Honey (<i>See</i> Fruit, Vegetables and Honey).....	....	1934, c. 18, repealed 1935.
Fruit, Vegetables and Honey.....	....	1935, c. 62.
Fuel, Domestic (<i>See</i> Domestic Fuel).		
Fugitive Offenders.....	81	
G		
Game Export.....	....	1940-41, c. 17.
Gas Inspection.....	82	
Geology and Mines (<i>See</i> Mines and Resources).	83	(<i>See</i> 1936, c. 33).
Germany, Trade Agreement (<i>See</i> Canada-Germany).		
Germany, Treaty of Peace.....	....	1919 (2 Sess.), c. 30.
Gold and Silver Marking (<i>See</i> Precious Metals Marking).....	84	1928, c. 40.
Gold Clauses.....	....	1937, c. 33; 1939, c. 45, C.S.
Gold Export.....	....	1932, c. 33; 1935, c. 21.
Government Annuities.....	7	1931, c. 33.
Government Employees Compensation.....	30	1931, c. 9 (<i>See</i> 1932-33, c. 27, s. 6).
Government Harbours and Piers.....	89	1937, c. 10.
Government House Property at Toronto.....	....	1912, c. 25.
Government Railways.....	173	
Government Vessels Discipline.....	203	
Government Works Tolls.....	167	

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
G		
Governor General.....	85	
Grain (<i>See</i> Canada Grain).		
Grain Futures.....	....	1939, c. 31.
Grand Trunk Pacific Railway (1903, c. 71)...	....	1912, c. 95; 1913, c. 22; 1914, c. 2.
Grand Trunk Pacific Ry. (bond purchase).....	....	1913, c. 24.
Grand Trunk Pacific Ry. (guaranteed bonds, 1905, c. 98).....	....	1908, c. 32.
Grand Trunk Pacific Ry. (guarantee).....	....	1914, c. 34.
Grand Trunk Pacific Ry. (Loan).....	....	1909, c. 19; 1913, c. 23; 1915, c. 4; 1916, c. 29.
Grand Trunk Pacific Securities.....	....	1927, c. 7.
Grand Trunk Pacific (Taken over by Govern- ment).....	....	1919, c. 22; 1919 (2 Sess.), c. 16.
Grand Trunk Railway, acquired by Govern- ment.....	....	1919 (2 Sess.), c. 17 1920, c. 13.
Grand Trunk Railway (Pensions) (<i>See</i> Can- adian National Railways Pensions).....	....	1907, c. 89; 1929, c. 4.
Grand Trunk Railway (Sale Major's Hill Park)	....	1908, c. 44.
Grand Trunk Railway (<i>See</i> Toronto Viaduct, and Intercolonial Railway Extension to Montreal).		
Grand Trunk Arbitration.....	....	1921, c. 9.
Guatemala, Trade Agreement.....	....	1938, c. 19.
H		
Halibut (<i>See</i> Northern Pacific, etc.).		
Halifax Harbour Commission.....	....	1927, c. 58; 1928, c. 28; 1929 c. 44 1931, c. 34; repealed 1936, c. 42. s. 39.
Halifax Relief Commission.....	....	1918, c. 24.
Halifax Signal Dues (1859, c. 61).....	....	1908, c. 66.
Harbour Master at Halifax .....	....	1919, c. 23; repealed 1927, c. 58.
Harbours (<i>See</i> National Harbours).		
Hay and Straw Inspection.....	....	1932-33, c. 26.
Hayti, Trade Agreement .....	....	1938, c. 20.
Health, Department of (<i>See</i> Pensions and National Health).....	90	1928, c. 39, C.S.
Health, National (<i>See</i> National Health).		
Hemp, Bounty on.....	....	1913, c. 50.
High Commissioner in the U.K.....	92	1938, c. 30, C.S.
Highways.....	....	1919, c. 54; 1923, c. 4; 1925, c. 4.
Home Bank.....	....	1925, c. 45.
Home Improvement Loans Guarantee.....	....	1937, c. 11.
Hours of Work (<i>See</i> Limitation of).		
House of Commons.....	145	
Housing (<i>See</i> Dominion Housing) (<i>See also</i> National Housing).		
Hungary, Trade Agreement with.....	....	1928, c. 52.
Hungary, Treaty of Peace.....	....	1922, c. 49.
Hutchison, Lois B. (bounty warrant).....	....	1913, c. 30.
I		
Identification of Criminals.....	38	
Immigration.....	93	1928, c. 29; 1937, c. 34.
Immigration Aid Societies.....	94	
Immigration and Colonization, Department of. (<i>See</i> Mines and Resources).....	96	Repealed 1936, c. 33.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
I		
Income War Tax	97	1928, cc. 12, 30; 1930, c. 24; 1931, c. 35; 1932, cc. 43, 44; 1932-33, cc. 14, 15, 41; 1934, cc. 19, 55; 1935, cc. 22, 40; 1936, cc. 6, 38; 1938, c. 48; 1939, c. 46; 1939 (2 Sess.), c. 6; 1940, c. 34; 1940-41, c. 18; 1942-43, c. 28; 1943-44, c. 14; 1944-45, c. 43; 1945 (2 Sess.), c. 23.
Indian (<i>See</i> Mines and Resources).....	98	1930, c. 25; 1932-33, c. 42; 1934, c. 29; 1936, c. 20 (<i>See</i> 1936, c. 33); 1938, c. 31; 1940-41, c. 19.
Indian Lands, Settlement of Differences.....	....	1920, c. 51; 1924, c. 48.
Industrial Development Bank.....	....	1944-45, c. 44.
Industrial Disputes Investigation.....	112	1940-41, c. 20.
Inland Water Freight Rates.....	208	
Inquiries.....	99	1934, c. 37.
Inspection and Sale.....	100	1930, c. 22, s. 3; 1932-33, c. 26, s. 4; 1938, c. 32, C.S.
Insurance.....	101	1929, c. 45; 1930, c. 26; repealed 1932, c. 46 (<i>See</i> 1932, cc. 45, 46 and 47).
Insurance, Department of.....	....	1932, c. 45.
Insurance Companies, Canadian and British....	....	1932, c. 46; 1932-33, c. 32; 1934, cc. 27, 45; 1936, c. 18; 1937, c. 5; 1938, c. 21; 1939, c. 10; 1944-45, c. 32; 1945 (2 Sess.), c. 13.
Insurance Companies, Foreign.....	....	1932, c. 47; 1934, c. 36; 1939, c. 18; 1945 (2 Sess.), c. 22.
Insurance Companies, Extension of Charters...	....	1915, c. 5; 1916, c. 8.
Insurance Companies, Investment of (<i>See</i> Life Insurance).		
Insurance for Returned Soldiers (<i>See</i> Returned Soldiers' Insurance).		
Interest.....	102	
Intercolonial and Prince Edward Island Railways Employees' Provident Fund.....	....	1907, c. 22; 1908, c. 37; 1913, c. 26; 1918, c. 15; 1919, c. 14; 1925, c. 37; 1927, c. 49; 1929, c. 5.
Intercolonial Railway Extension to Montreal (1899, c. 5).....	....	1907, c. 18.
Interior (<i>See</i> Mines and Resources).....	103	Repealed 1936, c. 33.
International Boundary Waters Treaty.....	....	1911, c. 28; 1914, c. 5.
Interpretation.....	1	1931, c. 36; 1935, cc. 6, 30.
Intoxicating Liquors, Importation of.....	....	1928, c. 31.
Irish Free State Trade Agreement.....	....	1932-33, c. 4.
Iron and Steel Bounties.....	....	1907, c. 24; 1910, c. 33.
Irrigation.....	104	
Italian Convention.....	....	1923, c. 17.
J		
Japanese Treaty.....	....	1907, c. 50; 1911, c. 7; 1913, c. 27; 1943-44, c. 28, Repealed.
Johnson, Mrs. Alice, pension to.....	....	1914, c. 11.
Judges (<i>See also</i> Chief Justice).....	105	1930, c. 27; 1931, c. 37; 1932, cc. 16, 48; 1936, c. 39; 1944-45, cc. 10, 45.
Justice (<i>See</i> Department of).		
Juvenile Delinquents.....	108	1929, c. 46, C.S.; 1932, c. 17; 1935, c. 41; 1936, c. 40.
L		
Labour Department.....	111	1940-41, c. 21.
Lac Seul Conservation.....	....	1928, c. 32.
Lake of the Woods Control Board.....	....	1921, c. 10.
Lake of the Woods and other waters.....	....	1921, c. 38; Repealed 1928, c. 32.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
L		
Lands Surveys, Dominion.....	117	
Land Titles.....	118	
Land Titles Act, 1894 (Assurance Fund).....	....	1908, c. 42.
Latvia, Trade Agreement with.....	....	1928, c. 52.
Lead Bounties.....	....	1908, c. 43; 1910, c. 37; 1913, c. 29, C.S.
Leprosy.....	119	
Library of Parliament.....	146	
Life Insurance Companies, Investment of.....	....	1916, c. 18.
Limitation of Hours of Work.....	....	1935, c. 63.
Lithuania, Trade Agreement with.....	....	1928, c. 52.
Live Stock and Live Stock Products.....	120	1928, c. 33; 1934, c. 20; 1935, c. 42; 1939, c. 47, C.S.
Live Stock Pedigree.....	121	1932, c. 49, C.S.
Live Stock Shipping.....	122	
Loan Act.....	....	1909, c. 23; 1916, c. 3; 1917, c. 3; 1919, c. 67; 1922, c. 30; 1924, c. 56; 1925, c. 16; 1926, c. 11; 1928, c. 34; 1931, c. 38; 1932-33, c. 43; 1935, c. 43; 1936, c. 41; 1939, c. 48; 1940, c. 11; 1942-43, c. 20; 1944-45, c. 4.
Loan Companies.....	28	1932, c. 45, s. 10; 1934, c. 56; 1939, c. 4.
Loans, Small.....	....	1939, c. 23.
Lord's Day (<i>See</i> Weekly Day of Rest).....	123	1935, c. 14.
Lotbiniere and Megantic Railway.....	....	1916, c. 22.
M		
Major's Hill Park, sale of part to Grand Trunk Railway.....	....	1908, c. 44.
Manila Fibre, bounty on.....	....	1923, c. 57.
Manitoba Boundaries.....	....	1912, c. 32; 1930, c. 28.
Manitoba Natural Resources.....	....	1930, c. 29; 1938, c. 36.
Manitoba Supplementary Provisions.....	124	
Maple Sugar Industry.....	....	1930, c. 30; Repealed 1945 (2 Sess.), c. 24, s. 19.
Marine, Department of.....	125	1930, c. 31; Repealed 1936, c. 34, s. 10.
Maritime Conventions.....	126	1934, c. 31, s. 37; Repealed 1934, c. 44, s. 717.
Maritime Freight Rates.....	79	
Maritime Provinces Additional Subsidies.....	....	1942-43, c. 14.
Marketing (<i>See</i> Natural Products).		
Marriage and Divorce.....	127	1932, c. 10.
Meaford Harbour (1866, c. 78).....	....	1908, c. 46.
Meat and Canned Foods.....	77	1934, c. 38; 1935, c. 31; 1939, c. 19; 1940-41, c. 6.
Medical, Canada.....	129	
Migratory Birds Convention.....	130	1932-33, c. 16.
Military and Naval Aid (<i>See</i> War Appropriations).		
Military Service Act.....	....	1917, c. 19.
Military Voters Act.....	....	1917, c. 34.
Militia.....	132	(<i>See</i> 1932-33, c. 21).
Militia North West Rebellion, grants of land (1906, c. 30).....	....	1913, c. 30.
Militia Pension.....	133	1928, c. 35; 1929, c. 6; 1930, c. 32; 1937, c. 12; 1940, c. 12.
Mines and Resources, Department of.....	....	1936, c. 33.
Minimum Wages.....	....	1935, c. 44.
Minister of Overseas Military Forces.....	....	1917, c. 35.
Mint (<i>See</i> Royal Canadian Mint).		
Money-Lenders.....	135	
Montreal (sale ordnance lands).....	....	1908, c. 51.
Montreal Harbour Commissioners (1894, c. 48).....	....	1909, c. 24; 1912, c. 35; 1913, c. 32; 1914, c. 42; 1924, c. 58; 1932, c. 50; 1932-33, c. 10.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
M		
Montreal Harbour Commissions, loans to.....	....	1907, c. 30; 1909, c. 25; 1910, c. 40; 1912, c. 36; 1914, c. 41; 1918, c. 5; 1919, c. 53; 1921, c. 11; 1922, c. 33; 1923, c. 59; 1927, c. 8; 1929, c. 47; repealed (except 1918, c. 5 and 1921, c. 11), 1936, c. 42, s. 39.
Montreal Terminals.....	....	1929, c. 12.
Mortgage Bank (<i>See</i> Central Mortgage Bank).		
Mount Royal Tunnel and Terminal Co., Ltd....	....	1916, c. 20.
Municipal Improvements Assistance.....	....	1938, c. 33.
Munitions and Supply (<i>See</i> Department of)		
N		
Narcotic (<i>See</i> Opium and).		
National Battlefields at Quebec.....	....	1908, cc. 57, 58; 1910, c. 41; 1911, c. 5; 1914, c. 46; 1925, c. 47; 1928, c. 36; 1938, c. 23.
National Defence, Department of.....	136	1940, cc. 1, 9, 21.
National Emergency Transitional Powers.....	....	1945 (2 Sess.), c. 25.
National Employment Commission.....	....	1936, c. 7.
National Film.....	....	1939, c. 20.
National Gallery.....	....	1913, c. 33.
National Harbours Board.....	....	1936, c. 42; 1938, c. 34.
National Health (<i>See</i> Pensions and National Health).		
National Housing.....	....	1938, c. 49; 1944-45, c. 46; 1945 (2 Sess.), c. 26.
National Parks (<i>See also</i> Dominion Forest Reserves and Parks).....	....	1930, c. 33; 1930, c. 37, sch. 2 (<i>See</i> 1936, c. 43); 1937, c. 35; 1938, c. 35.
National Physical Fitness.....	....	1943-44, c. 29.
National Railways, Auditors for.....	....	1932-33, c. 33; 1934, c. 3; 1935, c. 1; 1936, c. 21; 1937, c. 3; 1938, c. 3; 1939, c. 2; 1940, c. 4; 1940-41, c. 5; 1942-43, c. 12; 1943-44, c. 18; 1944-45, c. 8; 1945 (2 Sess.), c. 6.
National Resources Mobilization.....	....	1940, c. 13; 1942-43, c. 29.
National Revenue, Department of.....	137	1928, c. 37; 1937, c. 27; 1940, c. 10; 1943-44, c. 24.
National Transcontinental Ry. (1903, c. 71)....	....	1907, c. 48; 1909, c. 26; 1912, cc. 37, 38, 39; 1913, c. 34; 1914, cc. 3, 43; 1915, c. 18.
National War Services, Department of.....	....	1940, c. 22.
Naturalization.....	138	1931, c. 39.
Natural Products Marketing.....	....	1934, c. 57; 1935, c. 64.
Natural Resources (<i>See</i> Alberta, or Manitoba, or Saskatchewan Natural Resources).....	....	1938, c. 36.
Natural Resources Transfer.....	....	1940-41-42, c. 22.
Naval Service.....	139	(<i>See</i> 1932-33, c. 21); 1940, c. 35; 1944-45, c. 23, C.S.
Navigable Waters' Protection.....	140	
Netherlands, Trade Convention.....	....	1925, c. 19.
New Westminster Harbour Commission.....	....	1913, c. 158; 1931, c. 40; 1938, c. 37.
New Zealand Trade Agreement.....	....	1932, c. 34; 1932-33, c. 44.
Northern Alberta Railways.....	....	1929, c. 48; 1931, c. 10.
Northern Pacific Halibut Fishery Protection.	75	1937, c. 36, C.S.
North Fraser Harbour Commission.....	....	1913, c. 162; 1931, c. 41.
North Sydney Harbour.....	....	1914, c. 16.
Northwest Game.....	141	
Northwest Rebellion Land Grants (1906, c. 30)	....	1913, c. 30.
Northwest Territories.....	142	1938, c. 38; 1940, c. 36.
Nova Scotia and P.E.I. National Parks.....	....	1936, c. 43; 1938, c. 35.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
O		
Oaths of Allegiance.....	143	1934, c. 21.
Ocean Steamships Subsidies (1899, c. 2; 1903, c. 44).....	....	1908, c. 68; 1909, c. 36; 1911, c. 25.
Ocean Telegraph.....	....	1910, c. 57; 1913, c. 52; 1917, c. 10.
Official Secrets.....	....	1939, c. 49.
Old Age Pensions.....	156	1931, c. 42; 1937, c. 13.
Oleomargarine.....	....	1919 (2 Sess.), c. 24; 1920, c. 30; 1921, c. 41; 1922, c. 35.
Ontario Boundaries.....	....	1912, c. 40.
Ontario Superior Courts.....	....	1913, c. 50.
Opium and Narcotic Drug.....	144	1929, c. 49, C.S.; 1932, c. 20; 1938, c. 9.
Ordnance and Admiralty Lands.....	115	
Ordnance Lands (<i>See</i> Toronto, Montreal and Winnipeg).		
Ottawa Agreement.....	....	1910, c. 45; 1920, c. 15; 1924, c. 59; 1925, c. 21; 1931, c. 43; 1932, c. 11; 1932-33, c. 17; 1934, c. 7; 1935, c. 7; 1936, c. 14; 1937, c. 37; 1938, c. 10; 1939, c. 5; 1940, c. 14; 1940-41, c. 7; 1942-43, c. 15; 1943-44, c. 10; 1944-45, c. 11; 1945 (2 Sess.), c. 27.
Ottawa Improvement Commission (1899, c. 10) (<i>See</i> Federal District Commission)....	....	1910, c. 45; 1919, c. 62; 1921, c. 43, repealed 1927, c. 55.
Ottawa Mint (<i>See</i> Department of Finance and Treasury Board).....	134	1931, c. 48.
P		
Pacific Cable.....	....	1899, c. 3; 1901, c. 5; 1929, c. 50.
Paper Control Tribunal.....	....	1919, c. 63.
Parcel Post.....	....	1913, c. 35.
Parliamentary Secretary, Militia and Defence.	....	1917, c. 35.
Parliamentary Secretary, Soldiers' Civil Re-establishment.....	....	1918, cc. 41, 42.
Parliamentary Under-Secretary, External Affairs.....	....	1917, c. 35.
Parks (<i>See</i> Dominion Forest Reserves) (<i>See also</i> Waterton Glacier). (<i>See</i> Nova Scotia and Prince Edward Island National Parks) (<i>See</i> National Parks).		
Passenger Tickets.....	174	
Patents.....	150	1928, c. 4; 1930, c. 34; 1932, c. 21; 1935, c. 32, C.S.
Patriotic Fund (<i>See</i> Canadian Patriotic).		
Pawnbrokers.....	152	
Peace (<i>See</i> Treaties of Peace).		
Pelagic Sealing.....	153	1938, c. 39, C.S.
Penitentiary.....	154	1932-33, c. 27; 1938, c. 11; 1939, c. 6, C.S.; 1940, c. 37; 1945 (2 Sess.), c. 28.
Penny Bank.....	13	1929, c. 51.
Penny Bank of Toronto.....	....	1923, c. 24.
Pension Fund Societies.....	155	
Pensions.....	157	1928, c. 38; 1930, c. 35; 1931, c. 44; 1932-33, c. 45; 1934, c. 58; 1935, cc. 8, 45; 1936, c. 44; 1939, c. 32; 1940-41, c. 23.
Pensions and National Health, Department of	....	1928, c. 39; C.S.; Repealed 1944-45, cc. 19, 23.
Permanent Court of International Justice.....	....	1921, c. 46.
Pest Control Products.....	5	1939, c. 21.
Petition of Right.....	158	
Petroleum and Naphtha Inspection.....	159	1932, c. 22; Repealed, 1942-43, c. 16.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
P		
Petroleum Bounty (1904, c. 28).....	....	1907, c. 33; 1908, c. 52; 1910, c. 46, C.S.; 1923, c. 63.
Physical Fitness (<i>See</i> National Physical Fitness).		
Pictou, Harbour of.....	....	1920, c. 63.
Poland, Convention of Commerce.....	....	1935, c. 51.
Portugal, Trade Agreement with.....	....	1928, c. 52.
Postal and Railway Mail Service employees...	....	1929, c. 52.
Post Office.....	161	1931, c. 45; 1932-33, c. 46; 1935, c. 46.
Prairie Farm Assistance.....	....	1939, c. 50; 1940, c. 38; 1940-41-42, c. 24; 1942-43, c. 5.
Prairie Farm Rehabilitation.....	....	1935, c. 23; 1937, c. 14; 1939, c. 7; 1940-41, c. 25.
Precious Metals Marking.....	84	1928, c. 40; 1929, c. 53; 1934, c. 14; 1935, c. 9; 1937, c. 15; 1940-41, c. 8; 1942-43, cc. 6, 30.
Plesbiscite (<i>See</i> Dominion Plesbiscite).		
Prince Edward Island National Park (<i>See</i> Nova Scotia and).		
Prince Edward Island Railway Extension....	....	1908, c. 54.
Prince Edward Island subsidy.....	....	1912, c. 42; 1927, c. 76, item 526.
Prisons and Reformatories.....	163	1928, c. 41; 1931, c. 46.
Prize (<i>See</i> Canada Prize).		
Proprietary or Patent Medicines.....	151	
Provincial Subsidies.....	192	
Public Archives.....	8	
Publication of Statutes.....	2	
Public Documents.....	48	
Public Lands Grants.....	114	
Public Officers.....	164	
Public Printing and Stationery.....	162	1928, c. 5.
Public Service Rearrangement and Transfer...	165	
Public Service, Retirement of certain members of.....	....	1920, c. 67; 1921, c. 49; 1922, c. 39; 1923, c. 65.
Public Works.....	166	
Public Works Construction.....	....	1934, c. 59; 1935, c. 34.
Public Works Health.....	91	
Q		
Quarantine.....	168	
Quebec and Saguenay Railway.....	....	1916, c. 22.
Quebec Boundaries.....	....	1912, c. 45.
Quebec Bridge and Railway.....	....	1907, c. 35; 1908, c. 59.
Quebec Harbour Commissioners (1899, c. 34)...	....	1907, c. 36; 1912, c. 44; 1913, c. 40; Repealed 1936, c. 42, s. 39.
Quebec Harbour Commissioners, loans to.....	....	1913, c. 41; 1914, c. 47; 1917, c. 4; 1919, c. 53; 1922, c. 40; 1925, c. 51; 1928, c. 42; Repealed (except 1919, c. 53), 1936, c. 42, s. 39.
Quebec Harbour and River Police.....	169	Repealed 1936, c. 42, s. 39.
Quebec, Montmorency, and Charlevoix Railway.....	....	1916, c. 22.
Quebec National Battlefields (<i>See</i> National Battlefields).		
Quebec Savings Banks.....	14	1932-33, c. 28; 1934, c. 39; 1944-45, cc. 20, 47.
R		
Radio.....	195	1938, c. 50, C.S.
Radio Broadcasting (<i>See</i> Canadian Broadcasting).	....	1932, c. 51; 1932-33, c. 35; 1934, c. 60; 1935, cc. 24, 65; Repealed 1936, c. 24; 1944-45, c. 23.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
R		
Radiotelegraph (<i>See</i> Radio).....	195	Repealed, 1936, c. 23, s. 20.
Railway Belt.....	116	
Railways.....	170	1928, c. 43; 1929, c. 54; 1930, c. 36; 1932-33, c. 47; 1938, cc. 12, 40. .
Railways and Canals, Department of (<i>See</i> Transport, Department of).....	171	(<i>See</i> 1936, c. 34).
Railway Belt and Peace River Block.....	....	1930, c. 37.
Railway Belt Water.....	211	1928, cc. 6, 44.
Railway Subsidies.....	....	1907, c. 40; 1908, cc. 63 (25), (32); 1909, c. 35; 1910, cc. 51, (6); 1912, cc. 48, (7), (8), (9); 1913, cc. 46 (10), (23), (24). (53)
Rainy Lake Watershed Emergency Control... ..	....	1939, c. 33.
Rebellion (<i>See</i> North West Rebellion).		
Reclamation.....	175	
Reconstruction, Department of.....	....	1944-45, c. 18.
Reconstruction and Supply, Department of....	....	1945 (2 Sess.), c. 16.
Re-election of members (<i>See</i> Senate and House of Commons).		
Refunds (Natural Resources).....	....	1932, c. 35.
Regulations and Orders in Council.....	....	1928, c. 44; 1932, c. 12.
Rehabilitation Allowances for Veterans.....	....	1945 (2 Sess.), c. 35.
Reinstatement in Civil Employment.....	....	1942-43, c. 31.
Relief (<i>See also</i> Unemployment and Farm Relief, <i>also</i> Unemployment Relief, <i>also</i> Unemployment Relief and Assistance).....	....	1932, c. 36; 1932-33, c. 18; 1934, c. 15; 1935, c. 13
		1936, c. 46.
Reparation Payment.....	....	1929, c. 55.
Representation.....	176	1932-33, c. 54, C.S.; 1934, c. 61; 1935, c. 10.
Research Council.....	177	
Returned Soldiers' Insurance.....	....	1920, c. 54; 1921, c. 52; 1922, c. 42; 1923, c. 67; 1928, c. 45; 1929, c. 56; 1930, c. 38.
		1907, cc. 43, 44; 1924, c. 65.
Revised Statutes.....	....
Root Vegetables (Repealed, <i>see</i> Fruit, Vegetables and Honey).....	181	1929, c. 7; 1931, c. 47.
Roumania, Trade Agreement with.....	....	1928, c. 52.
Royal Agricultural Winter Fair, Toronto.....	....	1927, c. 9.
Royal Canadian Air Force.....	....	1940, c. 15.
Royal Canadian Mint (<i>See</i> Department of Finance and Treasury Board).....	....	1931, c. 48.
Royal Canadian Mounted Police.....	160	1930, c. 39; 1931, c. 11; 1932, c. 37; 1932-33, c. 29; 1934, cc. 8, 40; 1935, c. 25; 1937, c. 38; 1938, c. 24; 1940, c. 39.
		1928, c. 7, C.S.
Royal Military College.....	131	
S		
Safety of Life at Sea and Load Lines Conventions.....	....	1931, c. 49; Repealed 1934, c. 44.
Saint John and Quebec Railway.....	....	1911, c. 11; 1912, c. 49; 1914, c. 52; 1916, c. 23; 1917, c. 22; 1919, cc. 7, 31; 1921, c. 12; 1925, c. 25; 1928, c. 8.
Saint John Harbour Commission.....	....	1927, c. 67; 1928, c. 40; 1931, c. 50; Repealed (except ss. 15, 16, 17 of 1927, c. 67), 1936, c. 42, s. 39.
Saint John, wharves and buildings at Harbour	....	1910, c. 53.
Salaries.....	182	1930, c. 40; 1931, c. 12; 1939 (2 Sess.), c. 7; 1940, c. 40; 1944-45, c. 24.
Salary Deduction.....	....	1932, c. 52; 1932-33, c. 19; 1934, c. 22; 1935, c. 26; 1936, c. 8 (<i>See also</i> 1932, c. 44; 1932-33, c. 15; 1934, c. 19; 1935, c. 22 and 1936, c. 6).

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
S		
Salmon Fisheries Convention.....	....	1930, c. 10.
Salt Fish Board.....	....	1939, c. 51.
Saskatchewan and Alberta Roads.....	180	
Saskatchewan Natural Resources.....	....	1930, c. 41; 1931, c. 51; 1938, c. 36.
Satisfied Securities.....	184	
Saskatchewan Seed Grain Loans Guarantee....	....	1936, c. 9.
Saskatchewan, Superior Courts of.....	....	1916, c. 25.
Savings Banks.....	15	
Savings Deposits Returns.....	183	
School Lands.....	....	1907, c. 26; 1908, c. 22.
Seals.....	....	1939, c. 22.
Second Narrows Bridge.....	....	1935, c. 47.
Secretary of State, Department of.....	189	
Seed Grain.....	87	
Seed Grain Sureties.....	88	
Seeds.....	185	1928, c. 47; 1937, c. 40, C.S.; 1938, c. 51; 1940, c. 16.
Seed Grain, Fodder and other relief.....	....	1915, c. 20; 1919, c. 32.
Seed Grains Loans Guarantee.....	....	1937, c. 39; 1938, c. 13.
Senate and House of Commons.....	147	1931, c. 52; 1932-33, c. 48; 1940-41, c. 26; 1945 (2 Sess.), c. 29.
Serb, Croat and Slovene Kingdom, Trade Agreement with.....	....	1928, c. 52.
Shipbuilding.....	....	1920, c. 70.
Shipping (<i>See</i> Canada Shipping).	....
Shop Cards Registration.....	....	1938, c. 41.
Signal Dues (<i>See</i> Halifax).	....
Small Loans.....	....	1939, c. 23.
Sockeye Salmon Fisheries (<i>See</i> Convention with U.S.).	....
Soldiers, Canadian Electoral Franchise.....	....	1915, c. 11; 1917, c. 34.
Soldiers' Civil Re-establishment (<i>See</i> Pensions and National Health).....	....	1928, c. 39. Repealed.
Soldier Settlement.....	188	1928, c. 48; 1930, c. 42; 1931, c. 53; 1932, c. 53; 1932-33, c. 49; 1934, c. 41; 1935, c. 66; 1936, c. 10; 1938, c. 14.
Solicitor General.....	107	
Songhees Indian Reserve.....	....	1911, c. 24.
South Africa Trade Agreement.....	....	1932-33, c. 3.
Southern Rhodesia Trade Agreement.....	....	1932-33, c. 5.
Spanish Treaty.....	....	1928, c. 49.
Speaker of the House of Commons.....	148	
Speaker of the Senate.....	149	
Special War Revenue.....	179	1928, c. 50; 1929, c. 57; 1930, c. 43; 1931, c. 54; 1932, c. 54; 1932-33, c. 50; 1934, c. 42; 1935, c. 33; 1936, c. 45; 1937, c. 41; 1938, c. 52; 1939, c. 52; 1939 (2 Sess.), c. 8; 1940, c. 41; 1940-41, cc. 1, 27; 1942-43, c. 32; 1943-44, c. 11; 1944-45, c. 48; 1945 (2 Sess.), c. 30.
Statistics.....	190	
Steamship Subsidies.....	....	1908, c. 68; 1909, c. 36; 1911, c. 25.
St. Peters' Indian Reserve.....	....	1916, c. 24.
St. Regis Indian Reservation.....	....	1927, c. 37.
Succession Duty (<i>See</i> Dominion Succession Duty).	....
Succession to the Throne.....	....	1937, c. 16.
Supply (<i>See</i> Appropriation Acts).	....
Supreme Court (<i>See also</i> Chief Justice).....	35	1928, c. 9; 1929, c. 58; 1930, c. 44; 1937, c. 42.
Surplus Crown Assets.....	....	1944-45, c. 21.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
T		
Taber Irrigation District.....	....	1916, c. 26; 1919, c. 72.
Tariff Act (<i>See</i> Customs Tariff).		
Tariff Board.....	....	1931, c. 55; 1932-33, c. 51; 1940, c. 42.
Tax Convention (<i>See</i> Canada-United States, etc.).		
Tax on Business Profits (<i>See</i> Business Profits).		
Technical Education.....	193	1929, c. 8; 1934, c. 9; 1939, c. 8; 1944-45, c. 5.
Telegraph (<i>See</i> Ocean Telegraph).		
Telegraphic News from Great Britain.....	....	1908, c. 12; 1910, c. 7; 1913, cc. 43, 52.
Telegraphs.....	194	
Temiskaming and Northern Ontario Railway aid.....	....	1913, c. 53.
Temperance, Canada.....	196	
Three Rivers Harbour Commission.....	....	1923, c. 71; 1927, c. 70; 1929, c. 59; 1931, c. 56; Repealed (except 1927, c. 70), 1936, c. 42, s. 39.
Ticket of Leave.....	197	1931, c. 13.
Timber Marking.....	198	1930, c. 45.
Tobacco Restraint.....	199	
Toronto (Sales Ordnance Lands).....	....	1908, c. 51; 1910, c. 49.
Toronto Government House property (<i>See</i> Government House).		
Toronto Harbour Commissioners (1850, c. 80) .	....	1911, c. 26; 1913, c. 11; 1914, c. 54; 1936, c. 11; 1939, c. 24; 1942-43, c. 17.
Toronto Terminals (1906, c. 170).....	....	1924, c. 70; 1925, cc. 28, 29; 1928, c. 51; 1930, c. 46. (<i>See also</i> 1939, c. 25).
Toronto Viaduct.....	....	1913, c. 11; 1914, c. 54; 1924, c. 70.
Trade Mark and Design Act (<i>See</i> Unfair Com- petition.....	201	1928, c. 10.
Trade Agreements.....	....	1928, c. 52; 1932-33, cc. 2, 3, 4, 5, 31, 44; 1937, cc. 17, 20, 21.
Trade and Commerce, Department of.....	200	
Trade and Industry Commission (<i>See</i> Domi- nion Trade and Industry Commission).		
Trade Unions.....	202	
Trans-Canada Air Lines.....	....	1937, c. 43; 1938, c. 15; 1940, c. 17; 1940-41, c. 9; 1945 (2 Sess.), c. 31.
Transfer of Lands to Ontario and Quebec.....	....	1943-44, c. 30.
Translation Bureau.....	....	1934, c. 25.
Transport.....	....	1938, c. 53; 1944-45, c. 25; 1945 (2 Sess.), c. 32.
Transport, Department of.....	....	1936, c. 34 (<i>See</i> Transport Stores, 1937, c. 28 and 1939, c. 16).
Treachery.....	....	1940, c. 43.
Treaties of Peace.....	....	1919 (2 Sess.), c. 30; 1920, c. 4; 1922, c. 49.
Trenton Harbour.....	....	1922, c. 50.
Trust Companies.....	29	1931, c. 57; 1939, c. 9; 1945 (2 Sess.), c. 33.
Turkey, Treaty of Peace.....	....	1922, c. 49.
U		
Unemployment and Agricultural Assistance....	....	1937, c. 44; 1938, c. 25; 1939, c. 26; 1940, c. 23.
Unemployment and Farm Relief.....	....	1931, c. 58; 1932, c. 13. (<i>See also</i> Relief).
Unemployment Insurance.....	....	1940, c. 44; 1943-44, c. 31.
Unemployment Relief.....	....	1930 (2 Sess.), c. 1.
Unemployment Relief and Assistance.....	....	1936, cc. 15, 46.
Unfair Competition.....	....	1932, c. 38.
United Kingdom Trade Agreement.....	....	1932-33, c. 2; 1937, c. 17 (1932-33, c. 2 repealed) .
(United Kingdom Financing) War Appropria- tion.....	....	1942-43, c. 8.
United Nations Relief and Rehabilitation Administration.....	....	1944-45, c. 12.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
U		
United States Tax Convention (<i>See</i> Canada United States).		
United States Trade Agreement (<i>See</i> Canada-United States).		
United States Treaty (Smuggling).....	.....	1925, c. 54.
United States Wreckers.....	214	
Uruguay Trade Agreement (<i>See</i> Canada-Uruguay).		
V		
Van Buren Bridge Co. agreement with His Majesty the King .....	.....	1918, c. 48.
Vancouver Harbour Commissioners.....	.....	1913, c. 54; 1914, c. 17; 1916, c. 9; 1919, c. 74; 1922, c. 52; 1923, c. 29; 1924, c. 72; 1927, c. 73; 1929, c. 60; repealed (except 1914, c. 17; 1916, c. 9 and 1922, c. 52); 1936, c. 42, s. 39.
Vehicular Traffic on Dominion Property.....	.....	1930, c. 47.
Veterans Affairs, Department of.....	.....	1944-45, c. 19.
Veterans' Allowances. (<i>See</i> War Veterans. <i>See also</i> Rehabilitation Allowances).		
Veterans' Assistance Commission.....	.....	1936, c. 47.
Veterans Insurance.....	.....	1944-45, c. 49.
Veterans' Land.....	.....	1942-43, c. 33; 1945 (2 Sess.), c. 34.
Victoria Day.....	204	
Visiting Forces.....	.....	1932-33, c. 21.
Vocational Education.....	.....	1931, c. 59.
Vocational Training.....	.....	1942-43, c. 34.
Volunteer Bounty.....	.....	1908, c. 67; 1910, c. 60; 1912, c. 52; 1913, c. 55; 1914, c. 18.
W		
Wages Liability.....	205	
War Appropriation Acts.....	.....	1939 (2 Sess.), c. 9; 1940, c. 3; 1940-41, cc. 10, 11; 1942-43, cc. 7, 8, 9, 21; 1943-44, cc. 2, 5, 16, 17, 32; 1944-45, cc. 6, 16; 1945 (1 Sess.), c. 3.
War Appropriation (United Kingdom Financing) Act.....	.....	1942-43, c. 8.
War Appropriation (United Nations Mutual Aid) Act.....	.....	1943-44, c. 17; 1944-45, c. 15.
War Appropriation and Revenue Acts.....	.....	1914 (2 Sess.), c. 1; 1915, cc. 8, 23; 1916, c. 28; 1917, c. 2; 1918, cc. 45, 46; 1919, c. 33; 1920, c. 45.
War Charities.....	.....	1917, c. 38; repealed, 1927, c. 39; 1939 (2 Sess.), c. 10; 1940-41, c. 28; 1945 (2 Sess.), c. 36.
War Exchange Conservation.....	.....	1940-41, cc. 2, 29; 1944-45, c. 50.
War Expenditure and Demobilization Appropriation Acts.....	.....	1945 (2 Sess.), cc. 2, 37.
War Measures.....	206	(<i>See</i> National Emergency).
War Risk Insurance.....	.....	1942-43, c. 35.
War Service Grants.....	.....	1944-45, c. 51; 1945 (2 Sess.), c. 38.
War Time Elections.....	.....	1917, c. 39; 1918, c. 47.
War Time Elections (Canadian War Service Electors).....	.....	1944-45, c. 26.
War Veteran's Allowances.....	.....	1930, c. 48; 1936, c. 48; 1938, c. 16.
Water Carriage of Goods.....	207	1936, c. 49 (R.S., 207 repealed).
Water Meters Inspection.....	209	Repealed, 1944-45, c. 13.
Water Power in Alberta, Sask. and Man. (<i>See also</i> Dominion Water Power).....	.....	1929, c. 61.
Waterton Glacier International Peace Park.....	.....	1932, c. 55.

Subject-Matter	R.S. 1927 Chap.	Amendments in years 1907-1945
W		
Waterways Treaty.....	.....	1911, c. 28; 1914, c. 5.
Weekly Day of Rest (<i>See also</i> Lord's Day) ...	.....	1935, c. 14.
Weights and Measures.....	212	1935, c. 48; 1937, c. 18.
West Indian Trade Agreement.....	.....	1913, c. 56; 1921, c. 13; 1926, c. 16; 1927, c. (29).
Western Dry Dock and Shipbuilding Co. (Subsidy).....	.....	1913, c. 57.
Wheat.....	.....	1931, c. 60.
Wheat Acreage Reduction.....	.....	1942-43, c. 10; 1943-44, c. 12.
Wheat Board (<i>See</i> Canadian Wheat Board).	.....	.....
Wheat Co-operative Marketing.....	.....	1939, c. 34; 1940, c. 18.
Wheat Crop Equalization Payments.....	.....	1936, c. 12.
White Phosphorous Matches.....	128	.....
Widows Annuities.....	.....	1927, c. 74.
Winding-up.....	213	1930, c. 49; 1932, c. 56. (<i>See</i> 1932-33, c. 36).
Winnipeg and St. Boniface Harbour Commis- sioners.....	.....	1912, c. 55; 1938, c. 17.
Winnipeg, sale of lands at.....	.....	1910, c. 49; 1912, c. 54.
Winnipeg Terminals.....	.....	1907, c. 52; 1914, c. 57.
Y		
Youth Training.....	.....	1939, c. 35.
Yukon.....	215	1940, c. 45; 1940-41, c. 30.
Yukon Placer Mining.....	216	.....
Yukon Quartz Mining.....	217	1928, c. 53; 1929, c. 63; 1932, c. 23.
Yukon Territory, Administration of Justice in the.....	.....	1929, c. 62.
Z		
Zinc, Bounty on.....	.....	1916, c. 27; 1918, c. 51.
Zinc, investigating process.....	.....	1910, c. 37.

